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STATE OF NEW YORK

ANNUAL REPORT

OF THE

STATE TAX COMMISSION

1918



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The Commission



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ANNUAL REPORT
OF THE
STATE TAX COMMISSION

ALBANY, N. Y., *February* 11, 1919

TO HON. HARRY C. WALKER, *President of the Senate:*

SIR— We have the honor herewith to transmit our annual report for the year 1918.

WALTER H. KNAPP,
President,

JOHN J. MERRILL,

M. J. WALSH,
State Tax Commission.

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ANNUAL REPORT

ALBANY, N. Y., *February 11, 1919.*

To the Legislature of the State of New York:

The State Tax Commission makes to the Legislature the following report of the State Tax Department for the year 1918.

Since the last report of this Commission, which was presented to the Legislature on January 9, 1918, the department has been chiefly engaged in administering all the tax statutes of the State and is able to report some progress toward better methods of assessment, especially with reference to the taxation of corporations.

The Corporation Tax Bureau of the State Tax Department has assessed corporation taxes during the year from November 1, 1917, to November 1, 1918, of approximately \$18,000,000. This work done under article 9-A of the Tax Law, which embodies the statute providing for the franchise tax on mercantile and manufacturing corporations, has occupied a large share of the attention of the Corporation Tax Bureau of this department.

The special franchise tax of the State has felt the effect of the economic and social conditions of the past year, and as a result a considerable decrease is shown in the valuations of this property. The value of this class of property is somewhat determined by the net earnings rule and the net earnings of all companies affected by this law have been reduced by the great increase in wages and in the cost of material, as well as in the increased federal and State taxes. In the city of Buffalo the assessed valuation of the special franchise property in 1917 was \$33,727,400; in 1918 it was \$32,978,800, a decrease of \$748,600. In the city of New York the assessed valuation of the special franchise property in 1917 was \$494,231,250; in 1918 it was \$488,631,650, a decrease of \$5,599,600. The assessed valuation of special franchise property in all cities, including Buffalo and New York, in 1917 was \$638,019,975; in 1918 it was \$614,854,025, a decrease of \$23,-

165,950. The assessed valuation of special franchise property in all cities, towns and villages in 1917 was \$705,646,920; in 1918 it was \$687,579,690, making a total decrease in 1918 of \$18,067,230.

Section 260 of the Tax Law makes it the duty of the State Tax Commission to determine the amount of principal indebtedness which shall be taxable secured by mortgages covering the real property situated partly within and partly without the State. The Commission is also required to apportion among tax districts the tax collected on mortgages covering property in more than one tax district situated wholly within the State, which tax is apportioned on the basis of the relative assessments within the respective tax districts of the mortgaged premises. During the year covered by this report, 1,594 cases of determination and apportionment under the mortgage tax have been disposed of. By these dispositions there has been released for distribution among the tax districts of the State the sum of \$313,866.69. During this year all cases of determination and apportionment have been promptly disposed of as presented.

Section 263 of the Mortgage Tax Law authorizes the State Tax Commission to examine the mortgage records of the several recording officers of the State. This examination is to ascertain if all taxes collected have been accounted for; if the proper tax has been collected on all the instruments subject to taxation; if the computations of the taxes were correctly made; and in general to ascertain if all the provisions of the Mortgage Tax Law have been complied with. Up to May 1, 1915, but one county in the State had been examined in accordance with this law. Between that time and December 31, 1918, all the sixty-two counties of the State have been examined and the examiners are now making a second examination, with the view of informing the Commission of the conditions existing in the various counties and of bringing the record as nearly up to date as possible.

During the year covered by this report the State Tax Commission has pursued the policy which it has followed since its establishment; namely, to work for the greatest possible co-operation between the State Tax Commission and the local assessors and supervisors of the State. Largely as a result of this co-operation,

a great increase in the assessed valuation of real and personal property in the State was shown during the years 1916 and 1917.

During 1916 there was an increase of \$300,808,840.

During 1917 there was an increase of 429,382,168.

During 1918 there was an increase of 396,659,526.

The following statement shows the assessments and exemptions:

The total assessed value of property within the State for the year 1918 is as follows:

Real property (inclusive of equalized special franchise property)	\$12,322,150,324
Equalized special franchise franchise property.....	\$606,361,703

Personal property (other than bank stock)...	435,871,630
--	-------------

Making a total real and personal property assessment of	\$12,758,021,954
---	------------------

The net increase in the assessed value of real property (inclusive of equalized special franchise property) over the year 1917 is..	\$315,183,560
---	---------------

Decrease in equalized special franchise property compared with the year 1917.....	\$8,004,116
---	-------------

The decrease in the assessed value of personal property (other than bank stock) compared with the year 1917 is.....	79,981,417
---	------------

Making a net increase in the assessed value of real and personal property over the year 1917 of.....	\$236,202,143
--	---------------

REAL PROPERTY EXEMPT FROM TAXATION

The total assessed valuation of real property exempt from taxation as reported to this Department as provided by section 15 of the Tax Law, is as follows:

For the year 1918..... \$2,809,793,022
 For the year 1917..... 2,747,673,448

An increase over the year 1917 of..... \$62,119,574

Below is given a list of several tax districts of the State wherein substantial increases in the assessed valuation of real property have been made in the year 1918. These valuations are taken from advance reports of assessors and are subject to such correction as may be shown by the valuations when certified.

COUNTY	Tax district	Increase	Per cent of increase
Chemung.....	Horseheads.....	\$321,023	12
Chenango.....	Sherburne.....	278,325	18
Delaware.....	Andes.....	246,511	40
Delaware.....	Middletown.....	426,328	33
Delaware.....	Roxbury.....	284,325	30
Erie.....	Alden.....	367,985	19
Erie.....	Amherst.....	1,411,415	18
Erie.....	Clarence.....	378,743	17
Erie.....	Tonawanda.....	2,267,267	18
Erie.....	Lackawanna, city.....	4,344,805	42
Erie.....	Tonawanda, city.....	803,224	14
Fulton.....	Broadalbin.....	135,200	22
Fulton.....	Ephratah.....	133,713	30
Fulton.....	Johnstown, town.....	272,625	15
Fulton.....	Perth.....	164,797	47
Fulton.....	Gloversville, city.....	9,338,425	108
Herkimer.....	Manheim.....	326,097	14
Jefferson.....	Watertown, city.....	3,807,186	24
Livingston.....	York.....	507,460	20
Niagara.....	Porter.....	3,588,760	235
Saratoga.....	Corinth.....	591,132	41
Saratoga.....	Milton.....	555,135	30
Saratoga.....	Moreau.....	624,592	29
Schenectady.....	Glenville.....	516,039	14
Ulster.....	Lloyd.....	280,633	21

ORGANIZATION OF THE STATE TAX DEPARTMENT

The organization of the State Tax Department comprises the State Tax Commission, divisions and bureaus, as follows:

- A. The State Tax Commission.
- B. The Corporation Tax Bureau.
- C. The Mortgage Tax Bureau.
- D. The Special Franchise Tax Bureau.
- E. The Bureau of Local Assessments, Equalizations and Statistics.
- F. The Law Division.
- G. The General Office Administration Division.

The report of the administration of the State Tax Department will be found in detail under the headings of the various bureaus and divisions in order.

A. The State Tax Commission — General Work

The State Tax Commission is the statutory head of the State Tax Department. The president of the Commission is designated by the Governor and has immediate charge of the executive work of the Commission. Various specific duties are imposed upon the Commission by statute, and some duties of a more general nature. On this required statutory work during the year 1918, the Commission respectfully makes the following report:

County Visitations

The Commission is required by section 173 of the Tax Law to visit officially every county in the State at least once in two years to inquire into the methods of assessment and taxation, and to ascertain whether the assessors faithfully discharge their duties, particularly with reference to the statutory requirement that real and personal property not exempt from taxation shall be assessed at full value. The purpose of these visitations is to inquire as to the methods pursued by the assessors in doing their field work, to examine into the methods of assessment and in general to ascertain whether the assessors are faithfully discharging their duties. During the year 1918, pursuant to this statutory requirement, the Commission visited twenty-nine counties, a list of which

appears later in the report. At these meetings the supervisors and the town, city and village assessors were in attendance. They were also attended by many citizens and taxpayers. Upon each of these visits the assessors were instructed how properly to perform their duties and conferences were held with the supervisor and assessors of each tax district, at which matters were discussed pertaining to the work of the assessment of property in that district. Not only has this work resulted in increased assessments of property, but also it has produced a great improvement in the methods of the assessment of property for purposes of taxation.

Equalization Appeals and Reviews

The serious problem with which the local assessment bureau has been confronted ever since its organization, namely the equalization of assessments by local boards of supervisors and county equalization commissions, has continued to the present time. We quote upon this subject from the report of the Commission to the Legislature for the year 1917, as follows:

“When the bureau first turned its attention to these equalizations, not a single instance was found in which they were founded wholly upon facts; they were either the result of arbitrary action by a majority of the members of the equalizing body or a mere result of barter for other considerations.”

It is our pleasure to report, however, a very decided improvement in the quality of these county equalizations, since the Department began its work of trying to improve them. During the present year, the appeal by the city of Saratoga Springs from the equalization made by the board of supervisors of Saratoga county in December, 1917, has been settled by stipulation of both parties and with the consent of the Commission.

The appeal by the city of Schenectady from the equalization made by the board of supervisors of Schenectady county in December, 1917, has been dismissed and the order of the Commission to that effect has been entered.

The appeal by the city of Lackawanna from the equalization made by the board of supervisors of Erie county in 1917 is pending, but it is expected the case will be closed in the near future.

The appeal by the town of Hancock from the equalization made by the board of supervisors of Delaware county in December, 1917, is pending, but the matter is progressing as rapidly as possible.

The appeal by the city of New Rochelle from the equalization made by the board of supervisors in February, 1917, has been decided by the Commission and the order has been entered. This order sustains the appeal of the city of New Rochelle and orders a new equalization table substituted for the table adopted by the board of supervisors from which the city appealed.

The appeal by the city of New Rochelle from the equalization made by the board of supervisors of Westchester county in 1918 is still pending.

The review of the equalization made by the board of supervisors of Rensselaer county in December, 1917, on complaint of the city of Troy, is pending. It is possible, however, that this case will be satisfactorily adjusted by the parties to the proceeding.

The adjustment of so many of these equalization appeal cases and their decrease in number vindicates the policy of the Commission, which is to exercise its authority to conduct appeals and reviews of supervisors' equalizations to the full extent of the law. The Commission believes that by correcting unfair and illegal equalizations and preventing their recurrence, it will not only secure justice to tax districts in the apportionment of general taxes, but also remove one of the greatest inducements to under-assess property for taxation purposes.

State Tax Conference

Section 171-b authorizes the State Tax Commission to request the local assessors of every tax district in the State to meet with the Commission once in two years upon a day and place designated for the purpose of considering matters relating to taxation, securing more uniformity of valuation throughout the State and discussing and formulating desirable changes in the laws relating to taxation and method of assessment.

Owing to the existence of a state of war and the abnormal conditions resulting therefrom, the meeting of the local assessors which would regularly have occurred last year was not held. The meeting which would regularly have been held at that time has

been called to meet in January, 1919, and judging from the results of the first meeting of the assessors of the State, which was held in January, 1916, the conference cannot fail to have a beneficial effect upon the tax work of the State.

Subdivision 14 of section 171 of the Tax Law, charges the State Tax Commission with the duty of recommending "such changes or amendments to the tax laws as it may deem advisable." In accordance with the provisions of this statute, the following suggestions are respectfully submitted:

Constitutional Amendment

In 1916 and again in 1917, the Commission recommended the following constitutional amendment for the consideration of the Legislature. The Commission renews its recommendation for the present year.

Section 1. The Legislature shall establish a plan of State and local taxation and provide for the complete administration thereof. Local tax officers shall be residents of their respective tax districts which shall be defined by the Legislature and they shall be elected by the electors thereof or appointed by such authorities within the district as the Legislature shall designate for that purpose. The jurisdiction, powers and duties of local tax district officers shall be prescribed by law.

§ 2. Hereafter no exemption from taxation shall be granted except by general laws and upon the affirmative vote of two-thirds of all the members elected to each house.

B. The Corporation Tax Bureau

TAXATION OF MANUFACTURING AND MERCANTILE COMPANIES

(Article 9-A of the Tax Law)

The detailed report of the Department in the administration of this law will be found later in the report.

C. The Mortgage Tax Bureau

The function of the mortgage tax bureau is to administer the provisions of article eleven of the Tax Law, commonly known as the mortgage recording Tax Law. The power given to the State Tax Commission by this article is a supervisory one and extends to

all recording officers who are charged with the duties of recording mortgages and collecting taxes thereon. The Commission is also charged with the duty of making such rules and regulations for the guidance of recording officers as may be necessary for the proper collection of all mortgage taxes and the accrued penalties thereon and to accurately account for the same. A review of the work of the mortgage tax bureau for the year 1918 shows:

Apportionments

The provisions of section 260 of the Tax Law make it the duty of the State Tax Commission to determine the amount of principal indebtedness that shall be taxable, secured by mortgages covering real property situated partly within and partly without the State. These mortgages are fixed upon the proportion of the indebtedness secured as the values of the mortgaged property within the State bears to the entire value of the mortgaged property situated both within and without the State. The Commission is also required to apportion among tax districts the tax collected on mortgages covering property in more than one tax district situated wholly within the State, which tax is apportioned on the basis of the relative assessments within the respective tax districts of the mortgaged premises. During the year ended December 31, 1917, the Commission disposed of twelve hundred cases of determination and apportionment, releasing for distribution among the tax districts, the sum of \$240,416.25. During the year covered by this report, the Commission disposed of 1,594 cases of determination and apportionment, releasing for distribution to the respective tax districts of the State entitled to share thereto, the sum of \$313,866.69. All cases of determination and apportionment are promptly taken up and disposed of as presented.

County Examinations

Under the supervisory power of the Commission, the mortgage tax records of the several recording officers of the State are being examined for the purpose of ascertaining if all taxes and penalties have been accounted for; if the proper tax has been collected on all the instruments subject to taxation; if the computations of the taxes are correctly made, and, in general, to ascertain if the provisions of the Mortgage Tax Law have been complied with. Under

this authority, and for this purpose, up to December 31, 1918, all of the sixty-two counties of the State have been examined, and the examiners are now engaged in making a second examination, with a view to informing the Commission of the existing conditions in the various counties, in order to have as nearly an up-to-date record as possible. The following counties have been examined and completed this year: Bronx, Broome, Cayuga, Cattaraugus, Erie, Herkimer, Livingston, Madison, Nassau, New York, Niagara, Tompkins, Wayne and Wyoming. The following counties are now being examined: Albany, Kings, Monroe and Oneida.

Expenses of Recording Officers.

The provisions of section 262 of the Tax Law authorize recording officers to deduct their necessary expenses from mortgage tax moneys after such expenses have been approved by the Commission. The expense for hire of clerks and assistants during the year ended June 30, 1918, was the sum of \$67,596.18, and the expense for printing, binding, postage, stationery, bonds, et cetera, is the sum of \$1,954.03, making a total expense for the year of \$69,550.21.

Administration

During the year ended December 31, 1918, the recording officers presented to the bureau for review 330 cases in respect to exemption of supplemental mortgages under section 255, and indeterminate mortgages under section 256 of the Tax Law.

Mortgage Tax Operations

On the first of each month, each recording officer is required to file with the Tax Commission a report of the number of mortgage statements filed, the number of mortgages recorded and the amount of mortgage taxes collected during the preceding month. These reports show that for the year ended June 30, 1918, which is the end of the mortgage tax year, a total tax of \$1,753,081.45 was collected. For the year ended June 30, 1917, a total tax of \$2,436,499.26 was collected, which shows a decrease of \$683,417.81, for the year ended June 30, 1918. During the year ended June 30, 1917, there were 3,034 mortgage statements filed and 103,468 mortgages recorded in the respective counties of the State. Dur-

ing the year ended June 30, 1918, there were 3,542 mortgage statements filed and 81,455 mortgages recorded, which shows a reduction of 22,013 in the number of mortgages recorded during the year ended June 30, 1918.

Annual Statements of Trust and Prior Mortgages

In the case of trust mortgages and mortgages executed prior to July 1, 1906, where the maximum amount of principal indebtedness has not been advanced, there is required to be filed with this Commission in July of each year, and in the office of the recording officer where such mortgage is first recorded, a statement in which shall appear the amount advanced on such mortgage during the year preceding. The purpose of requiring the filing of this statement is to enable this Commission and the recording officers to determine whether the proper tax has been collected. An examination of these statements very often discloses the fact that advancements have been made without the payment of the tax to the proper recording officer. As soon as this is discovered, steps are at once taken by this Commission to compel compliance with the law. The Commission, in making demand for the tax due and the penalty thereon, as provided by the statute, has frequently met with the response that as the advancements in question had been made six years ago the Statute of Limitations operated against any enforced payment, and, therefore, the parties in interest refuse to make settlement. The result is that there is now due the State a large number of delinquent taxes which should be collected.

During the year ended December 31, 1918, \$19,977.25 in delinquent taxes and penalties were collected. This amount would have been materially increased were it not for the bar of the Statute of Limitations. It is earnestly hoped that there will be enacted by the Legislature this year an amendment to the Tax Law which will remove this statute of limitation barrier, as the State is suffering a large loss of revenue from this defect.

It is obvious that new sources of revenue must be found if the State and localities are to be enabled to pay the expense of government. It has been noted recently in the public press that prominent students of taxation problems have declared themselves in

support of the proposition consistently urged by this bureau for the last ten years; namely, that an annual tax should be imposed on mortgages. On February 5, 1917, a bill was introduced in the Legislature which imposed a regular annual tax of ~~five~~ mills on each dollar of the amount of principal debt or obligation secured by mortgage of real property if the rate of interest on such debt or obligation was 6 per cent. per annum. It was also provided that the annual rate should fall from five mills to four mills depending upon the interest rates. After a hearing, the committee refused to report out this bill for consideration on the floor of the Assembly. It is hoped that the exigencies of the situation may warrant more favorable consideration of the proposition during the present session.

D. The Special Franchise Tax Bureau

The duty of gathering and collating data relating to the appraisal of the values of special franchises throughout the State is assigned to the special franchise bureau of this Department. The report of the bureau herewith covers some details of the work of the past year, the conditions surrounding the special franchise work, recommendations with reference to the Department, also with reference to possible amendment to the special franchise law, and statistical tables of valuations covering the twelve months ended September 30, 1918, that being the period in which all the special franchise valuations for the year were computed and recommended to the Commission for its final determination.

The work of computing the special franchise valuations for the year 1918 has been the most trying and difficult of any computations in the history of the special franchise taxation. These difficulties have arisen from the extraordinary conditions, permanent or otherwise, created by the European war. On account of these conditions, the operating expenses of utility companies have been largely increased, especially with respect to wages, cost of material and supplies. All these are directly affected by the demands of the Federal Government for necessities to carry on the war, especially coal and fuel, the two most vital elements in the operation of utility corporations. Other contributing factors to the difficulty were rate regulation and strikes, both of which largely con-

tributed to the market decline in net earnings from operations. These conditions made it imperative that the staff of the special franchise bureau should expend time and energy in inquiry and investigation into the proper valuation of the physical properties of the companies. This was especially true in the cases where government regulation, both federal and State, required that the corporations should make inventory and appraisal of their own physical property. On examination of these inventories and appraisals it was in some cases apparent that the re-valuation of plants was based upon the prevailing war costs, which resulted in largely increased property values. Properly to appraise these inflated values and also other and legitimately increased operating expenses was found to be a work of great difficulty and called for close scrutiny and intelligent study of the changed conditions in each separate utility company.

As the year 1916 marked the high peak of intangible values of special franchises generally, so the operations for the years 1917 and 1918, it is believed, mark the low ebb in intangible values as affected by the world wide war conditions. The readjustment to normal business conditions is now in progress. The rehabilitation of the devastated European countries and the consequent demands now being made upon the enormous resources of the United States, will result in an upward trend of values, including both tangible and intangible property. Still, the effect of this readjustment will not be materially reflected in the computations until the 1921 special franchise valuations are determined. Verified and substantiated information in respect to the conditions and operations for the year 1918, upon which the 1920 valuations will be predicated, indicate that a lower level will be reached in 1920 valuations as compared with those now being determined for the year 1919.

The Commission has acted on the theory that it is both logical and just to the taxpayer that these present conditions should be considered in determining the 1919 valuations. Where actual present conditions have been furnished and are now a matter of record, the policy has been carried out of determining valuations on the actual known conditions of the present earning power of the franchise property and the ability of the taxpayer to pay

it. This, we believe, is fundamental, and valuations placed at a figure incapable of being sustained on these grounds can be nothing less than confiscatory. The function of the Commission in this respect is solely to determine the value of the special franchise upon which the tax is to be realized. The final valuations for special franchises in the city of Buffalo for 1919 show a decided decline in value as compared with the values of the last two years, and the tentative and final recommendations for New York City and the up-State cities indicate that the values for the years 1919 and 1920 will show exceptional declines in intangible values as compared with the years 1916 and 1917.

An investigation of the certiorari proceedings started against the State Tax Commission on account of its special franchise valuations shows that a very small percentage of these proceedings ever reach the stage of trial. To a marked degree this is true in respect to the valuations made since 1915. It would seem that the utility corporations have become cognizant of the fact that the valuations made under the special franchise law are laid upon a basis for successful defense in court actions. This makes it all the more important that in making these valuations the Department shall adhere to the methods which it knows can be successfully defended in the courts. Any other course would simply have the result of piling up litigation to be added to that on the dockets of the courts during the years prior to the reorganization of the Tax Department in 1915.

Special Franchise Cases in the City of New York

During the past year much time and energy has been expended by the special franchise bureau in the gathering of data regarding the certiorari cases on special franchise valuations in the city of New York. The material gathered and the work of the bureau is reflected in the report of the special deputy attorney-general, Martin Saxe, Esquire, of New York, which is included elsewhere in this report.

Statistical Tables

The following computations give in tabulated form the information gained by the special franchise bureau during its research for the year covered by this report,

Table "A" shows a segregation of the tangible and intangible values of the special franchises, which separation provides the means of determining the tax revenue derived from the assessment of the intangible element of the special franchise in excess of the tax revenue which would be produced if tangible property only were assessed locally, as was the condition prior to the enactment of the special franchise law.

TABLE "A"

	Tangible	Intangible	Final full
Buffalo.....	\$17,363,214	\$15,615,586	\$32,978,800
New York.....	244,862,227	221,769,423	466,631,650
Amsterdam.....	549,329	277,021	826,350
Auburn.....	729,181	335,219	1,064,400
Batavia.....	194,655	473,145	667,800
Corning.....	586,179	376,121	962,300
Glens Falls.....	453,032	71,918	524,950
Gloversville.....	298,398	806,152	1,104,550
Hornell.....	274,962	314,838	589,800
Ithaca.....	337,921	978,929	1,316,850
Jamestown.....	885,253	1,111,147	1,996,400
Johnstown.....	196,615	348,285	544,900
Little Falls.....	196,738	406,312	603,050
Mechanicville.....	193,921	60,179	254,100
Niagara Falls.....	2,353,245	2,659,155	5,012,400
Ogdensburg.....	185,240	394,760	580,000
Oneonta.....	287,243	149,757	437,000
Oswego.....	666,058	40,392	1,067,450
Rensselaer.....	718,245	258,455	976,700
Rochester.....	10,785,366	12,282,134	23,067,500
Tonawanda.....	326,957	226,343	553,300
Troy.....	2,316,873	3,219,327	5,536,200
Utica.....	2,817,532	3,599,368	6,416,900
White Plains.....	652,215	557,985	1,210,200
Albany.....	4,419,869	4,489,431	8,909,300
Beacon.....	158,237	176,063	334,300
Binghamton.....	1,574,660	1,502,765	3,077,425
Canandaigua.....	231,236	125,864	357,100
Cohoes.....	496,270	347,030	843,300
Cortland.....	200,372	89,928	290,300
Dunkirk.....	313,411	835,039	1,148,450
Elmira.....	1,201,975	866,175	2,068,150
Fulton.....	166,590	107,260	273,850
Geneva.....	403,137	219,763	622,900
Glen Cove.....	167,132	91,868	259,000
Hudson.....	172,967	103,733	276,700
Kingston.....	624,755	684,595	1,309,350
Lackawanna.....	365,475	270,625	636,100
Lockport.....	907,737	144,913	1,052,650
Middletown.....	220,645	358,655	579,300

TABLE "A" (Continued)

	Tangible	Intangible	Final full
Mount Vernon.....	\$1,527,591	\$1,211,509	\$2,739,100
Newburg.....	478,362	667,338	1,145,700
New Rochelle.....	1,450,553	798,347	2,248,900
North Tonawanda.....	596,922	508,078	1,104,000
Norwich.....	186,747	113,353	300,100
Olean.....	430,944	612,056	1,043,000
Oneida.....	234,689	142,561	377,250
Plattsburg.....	147,838	50,212	198,050
Port Jervis.....	254,108	327,592	581,700
Poughkeepsie.....	1,541,373	942,927	2,484,300
Rome.....	772,813	607,987	1,380,800
Salamanca.....	170,302	147,698	318,000
Saratoga Springs.....	310,580	198,620	509,200
Schenectady.....	2,205,474	2,960,776	5,166,250
Sherrill.....	22,010	7,540	29,550
Syracuse.....	5,006,339	7,158,661	12,165,000
Watertown.....	674,500	388,100	1,062,600
Watervliet.....	582,300	310,700	893,000
Yonkers.....	2,508,017	1,637,783	4,145,800
	\$318,955,529	\$295,898,496	\$614,854,025

Table "B" sets forth the total full valuation of the special franchises in the towns and villages of the fifty-seven counties outside of the counties in the city of Greater New York. This table shows a segregation of the tangible and intangible values of the special franchises, which separation provides the means of determining the tax revenue derived from the assessment of the intangible element in the special franchise in excess of the tax revenue which would be produced if tangible property only were assessed locally, as was the condition prior to the enactment of the special franchise law:

TABLE "B"

TANGIBLE, INTANGIBLE AND FULL VALUATION OF SPECIAL FRANCHISES IN THE TOWNS AND VILLAGES OF THE 57 COUNTIES NOT INCLUDING THE COUNTIES OF GREATER NEW YORK

	Tangible	Intangible	Final full
Albany.....	\$1,176,337	\$448,213	\$1,624,550
Allegany.....	464,350	414,400	878,750
Broome.....	935,545	325,930	1,261,475
Cattaraugus.....	744,240	332,110	1,076,350
Cayuga.....	900,412	182,988	1,083,400
Chautauqua.....	1,462,875	1,051,875	2,514,750
Chemung.....	605,383	233,542	838,925
Chenango.....	259,633	92,317	351,950
Clinton.....	228,595	88,105	316,700
Columbia.....	272,274	168,501	440,775
Cortland.....	204,779	99,146	303,925
Delaware.....	368,390	229,860	598,250
Dutchess.....	654,232	433,418	1,087,650
Erie.....	2,880,053	1,313,722	4,193,775
Essex.....	289,250	231,140	520,390
Franklin.....	350,035	563,540	913,575
Fulton.....	172,564	180,736	353,300
Genesee.....	504,906	437,944	942,850
Greene.....	366,092	167,383	533,475
Hamilton.....	60,375	8,975	69,350
Herkimer.....	943,637	676,138	1,619,775
Jefferson.....	546,331	466,219	1,012,550
Lewis.....	154,050	160,150	314,200
Livingston.....	578,138	416,562	994,700
Madison.....	293,625	130,875	424,500
Monroe.....	1,747,756	984,344	2,732,100
Montgomery.....	624,845	237,880	862,725
Nassau.....	4,140,017	1,377,658	5,517,675
Niagara.....	681,103	203,947	885,050
Oneida.....	1,085,393	621,817	1,707,210
Onondaga.....	1,594,428	1,288,072	2,882,500
Ontario.....	516,027	191,073	707,100
Orange.....	625,282	558,368	1,183,650
Orleans.....	485,988	210,962	696,950
Oswego.....	398,721	117,929	516,650
Otsego.....	356,533	132,867	489,400
Putnam.....	228,961	73,839	302,800
Rensselaer.....	482,005	284,395	766,400
Rockland.....	1,083,974	285,001	1,368,975
Saint Lawrence.....	564,792	421,558	986,350
Saratoga.....	1,141,572	445,158	1,586,725
Schenectady.....	996,313	395,487	1,391,800
Schoharie.....	171,727	75,723	247,450
Schuyler.....	177,224	89,201	266,425
Seneca.....	703,232	217,193	920,425
Steuben.....	687,569	406,531	1,094,100
Suffolk.....	2,885,951	1,084,399	3,970,350
Sullivan.....	190,623	160,977	351,600

TABLE "B" — *Continued*

	Tangible	Intangible	Final full
Tioga	\$485,623	\$150,502	\$636,125
Tompkins	127,196	62,179	189,375
Ulster	1,305,956	234,719	1,540,675
Warren	212,071	43,279	255,350
Washington	882,442	287,108	1,169,550
Wayne	1,582,577	452,973	2,035,550
Westchester	7,329,590	2,700,935	10,030,525
Wyoming	425,091	499,514	924,605
Yates	193,703	45,907	239,610
	\$49,530,386	\$23,195,279	\$72,725,665

TABLE "C"

RECAPITULATION OF TABLES "A" AND "B"

	Tangible property in streets	Intangible value of special franchise	Final full special franchise valuation
Cities	\$318,955,529	\$295,898,496	\$614,854,025
Towns and villages	49,530,386	23,195,279	72,725,665
	\$368,485,915	\$319,093,775	\$687,579,690

TABLE "D"

THE COMPARISON OF SPECIAL FRANCHISE VALUATIONS OF THE YEAR 1918 WITH THE YEAR 1917, SHOWING FULL VALUATION, EQUALIZED VALUATION, RATE OF EQUALIZATION, AVERAGE TAX RATE AND ESTIMATED TAX PRODUCED BY SPECIAL FRANCHISES, TOGETHER WITH THE INCREASE OF 1918 OVER 1917, IS SHOWN IN THE FOLLOWING TABLE:

YEAR	Full valuation	Equalized value	Rate of equalization	Average tax rate	Estimated tax produced by special franchises
1917.....	\$705,646,920	\$614,365,822	87.06	.023	\$14,130,414
1918.....	687,579,690	606,361,703	88.19	* .026	15,765,404
Decrease.....	\$18,067,230	\$8,004,119	1.13	.....	.....
Increase.....	.....	.....	.....	.....	\$1,634,990

TABLE "E"

THE TOTAL FULL VALUE OF THE SPECIAL FRANCHISE IF ALL PROPERTY UNDER THE JURISDICTION OF THE LOCAL ASSESSORS HAD BEEN ASSESSED AT FULL AND FAIR VALUE IS SHOWN BY THE FOLLOWING TABLE:

	Full value	Average tax rate	Tax that would be produced at full value
Tangible in streets.....	\$368,485,915	* .026	\$9,580,634
Intangible.....	319,093,775	* .026	8,296,438
Total special franchise.....	\$687,579,690	* .026	\$17,877,072

The above \$17,877,072 taxes is based upon the assumption that the tax rate remains the same which would or would not be the case according to the requirements of the budget.

* Estimated.

The Bureau of Special Franchises comprises the Telephone and Telegraph Division, the Water, Gas and Electric Division, the Steam Railroad Division and the Accounting Division. The mere statement of the titles of these divisions shows the work of the bureau to be of a highly technical nature. The work of the actual appraisal of all the tangible and intangible properties of utility and transportation companies calls for a high quality of engineering and accounting ability and experience. The operations of the bureau cover all the counties, cities and towns, and incorporated villages of the State, comprising corporations with property of an aggregate value of over seven hundred million dollars and an actual tax yield to the State of over fifteen million dollars per year.

This sum is assessed by the State and certified to the localities as real estate, without expense to them and at a considerable cost to the State government. No part of the special franchise taxes comes to the State directly, but of course, these assessments bear their share of the direct State tax in every locality.

As before stated, the increased cost of operation, both of labor and material, has so seriously affected the net earnings of these corporations that in many instances there is nothing remaining to capitalize over and above a fair return to the corporations upon the present value of their tangible property. Where rates are not fixed by contract with the municipalities, public service commissions are loath to grant increases that will leave a surplus to the company over and above the amount which the courts have decreed that the stockholders of a company are entitled to before a company shall be assessed for intangible values for operations in streets and public places. This condition is making the assessment of special franchises increasingly difficult and the Commission desires at this time merely to call the attention of the Legislature to these facts for the purpose of suggesting that some different method of determining the franchise values of public utility corporations may be fixed by statute. No other State in the Union has followed this method of taxing the franchise values of public utility corporations, and it is safe to say that no other form of tax is the subject of so much litigation as is the special

franchise. From four to five hundred cases are commenced against the Commission every year, not only to test the assessment, but to test the rate of equalization fixed by the Commission, and approximately sixteen hundred cases are now pending. Few of these are tried, it being quite apparent that most of them are commenced for the purpose of intimidating localities into compromises because of the fear of the expense of litigation. Cases are still pending which were commenced in the year 1900. In 1903 Governor Odell, in a message to the Legislature, advocated the repeal of the law. In 1909 Governor Hughes, in a special message, called the attention of the Legislature to the fact that there were upwards of three thousand cases then pending against the then State Board of Tax Commissioners involving special franchise assessments.

This subject is worthy of careful consideration by the Legislature, and, while we are not suggesting that action be taken this year, owing to the fact that so many other tax measures will be before the Legislature, we believe it should be studied by the committees in charge of tax matters and recommendations made to a subsequent Legislature for reform or improvement in this method of assessing the public utilities of the State.

E. The Bureau of Local Assessments, Equalizations and Statistics Investigations

Pursuant to the duty imposed upon the Commission by the Tax Law and other special agents in this bureau, detailed investigations of the assessment of property by local assessing officials, and the equalization of assessments by boards of supervisors and equalization commissions have been completed during this year in each of the following counties:

Albany	Clinton	Greene
Allegany	Columbia	Herkimer
Broome	Cortland	Jefferson
Cattaraugus	Delaware	Lewis
Cayuga	Dutchess	Livingston
Chautauqua	Essex	Madison
Chemung	Fulton	Monroe
Chenango	Genesee	Montgomery

Niagara	Saint Lawrence	Tompkins
Oneida	Saratoga	Ulster
Onondaga	Schenectady	Warren
Ontario	Schuyler	Washington
Orange	Steuben	Wayne
Oswego	Suffolk	Westchester
Otsego	Sullivan	Wyoming
Rensselaer	Tioga	Yates

Because of the work involved and the small number of special agents in our bureau, it has been impossible for us to investigate the assessment of property in the five boroughs comprising the city of New York as completely and thoroughly as that of other counties in the State. We shall be unable so to do until the number of our special agents is materially increased. During this year, however, we have done considerable work in New York City, especially in the borough of Manhattan, and shall continue our work in the other boroughs as rapidly as possible.

The facts procured upon each of these investigations not only are used by the Commission in its work of equalizing the values of special franchise properties of public service corporations and by the State Board of Equalization in equalizing assessed values of properties in the several counties of the State for the purpose of apportioning the State taxes, but also are reported to local assessing officials to aid them in their work. Upon each investigation the special agents confer with the local assessing bodies, lay before them the facts shown by their investigation and instruct them how they should perform their work of assessing property to secure fair and equitable assessments.

The improvement in the local assessment of property is due in a measure to the aid which we have given local assessors. It is our experience that by far the greater majority of local assessing officials desire to comply with all provisions of law governing their work, and that if they fail it is due in nearly every instance to lack of knowledge of their powers and duties and the proper manner in which those powers are to be exercised and those duties performed. Without this knowledge and without the means to procure all the facts which they should have in their possession

they are compelled to follow the practices and customs of their predecessors, which usually perpetuate and accent inequalities and resulting injustices. We have not only supplied local assessors with facts they could not otherwise obtain, but we have also endeavored to make our work instructive and helpful. The improvement in the work of those assessors with whom we have labored is convincing proof of the benefits derived by them from our work and of the methods which we now employ.

During the year the local assessment bureau, through its special agents, has investigated numerous complaints of various nature from individual taxpayers and officials. We have endeavored in each instance to ascertain the facts and have been able without exception to secure satisfactory adjustment of the matters involved in the complaints.

Equalization of Values of Special Franchise Properties of Public Service Corporations

Values of special franchise properties of public service corporations in each city, village and town in the State have been equalized during this year for purposes of taxation. By this equalization is determined the taxable value of such franchises or the percentage of its full value which is liable to local taxation, that it may be taxed on the same basis as all other taxable property in the tax district. The percentage of full value at which other property is assessed is ascertained by our bureau through its regular and special investigations, appeals from and reviews of county equalizations, reports of public officials, court proceedings involving property values, appraisals of property for purposes of loans and insurance, appraisals of property in proceedings under the Transfer (Inheritance) Tax Law, and facts which come to us from other reliable sources. Tentative equalized valuations are first determined from the facts procured by us and notice of such valuations is given each tax district and each corporation affected. A public hearing upon each such valuation is given and arguments heard, after which the final values are determined and certified to local officials. These final values are the taxable values of the special franchises for purposes of general taxation.

Biennial Visitations

Pursuant to the Tax Law, section 173, official visits were made during this year to the following counties:

Albany	Herkimer	Saint Lawrence
Allegany	Jefferson	Saratoga
Broome	Madison	Seneca
Cayuga	Montgomery	Tioga
Chautauqua	Onondaga	Tompkins
Chemung	Ontario	Wayne
Columbia	Orange	Westchester
Cortland	Orleans	Wyoming
Erie	Oswego	Yates
Genesee	Putnam	

These meetings were attended by supervisors, town, city and village assessors, and by citizens and taxpayers. Upon each of these official visits assessors are instructed how to properly and legally perform their duties and a conference is held with the supervisor and assessors of each tax district at which is discussed matters pertaining to the work of assessing property in that district and all possible aid and advice given by the Commission and its representatives. The meetings this year were not only more pleasant but productive of better results than those held during previous years. Local assessing officials evidenced their belief that the State Tax Commission is endeavoring to do its utmost to aid them in their work in every possible way. Not only were the assessments materially increased, but also there was a vast improvement both in method and equalization of assessments.

APPEALS FROM COUNTY EQUALIZATIONS

Saratoga County

The appeal by the city of Saratoga Springs from the equalization made by the board of supervisors of Saratoga county in December, 1917, has been settled by stipulation of both parties and with the consent of the Commission.

Schenectady County

The appeal by the city of Schenectady from the equalization made by the board of supervisors of Schenectady county in December, 1917, has been dismissed and the order of the Commission to that effect has been entered.

Erie County

The appeal by the city of Lackawanna from the equalization made by the board of supervisors of Erie county in 1917, is pending. Hearings have been held in this case and the matter is progressing as rapidly as possible. It is expected that this case will be closed within the near future.

Delaware County

The appeal by the town of Hancock from the equalization made by the board of supervisors of Delaware county in December, 1917, is still pending. Hearings in this case have been held and the matter is progressing as rapidly as possible.

Westchester County

The appeal by the city of New Rochelle from the equalization made by the board of supervisors in February, 1917, has been decided by the Commission and its order entered. The appeal by the city of New Rochelle was sustained and a new equalization table was ordered substituted for the table adopted by the board of supervisors and from which the city appealed to the Commission. The Commission found that four towns and three cities in the county of Westchester had overpaid under the improper equalization by the board of supervisors \$82,039.87 in taxes, which amounts were ordered by the Commission refunded to those districts. The principal amounts overpaid as shown by the Commission order are:

\$8.73	New Rochelle
\$1.51	Yonkers
\$19,	of Greenburg
\$318,	White Plains
\$2,630	of Ossining

The appeal by the city of New Rochelle from the equalization made by the board of supervisors of Westchester county in 1918 is still pending. But one hearing has been held in this matter, at which further hearings were adjourned by stipulation of both parties until the appeal of the previous year had been determined. Hearings in this appeal case will be resumed at the earliest date convenient to both parties.

Rensselaer County

The review of the equalization made by the board of supervisors of Rensselaer county in December, 1917, on complaint of the city of Troy is pending. At the last hearing in this matter it was evident that the matter would be satisfactorily adjusted by the parties to the proceeding. Pending proposals for settlement no further hearings have been held.

Collection of Taxes

During the past year the bureau has specially investigated the collection of taxes by local officials. While we have been unable to cover the entire state with our investigations we have covered enough of it to warrant the conclusion that, generally, the laws governing the collection of taxes are not only ignored in many instances but they are given little attention in this most important matter. To illustrate: The investigation of a county comprising ten towns, two cities of the third class and one city of the second class, disclosed seven serious defects in the verification to the tax roll, ten instances in which the warrant for the collection of taxes was not affixed to the tax roll before the date specifically required in the law, four serious defects in bonds of collectors and ten improper returns of unpaid taxes.

In another county containing eighteen towns and a city of the third class, four serious defects were found in the verification to the tax roll. To the tax rolls of eighteen tax districts the warrant had not been affixed within the time specifically required by law. The bonds of eleven collectors were found to contain defects of so serious a nature as to justify the doubt that recovery thereunder for losses could not be made, and in one instance no col-

lector's bond could be found. Not a single return of unpaid taxes by collectors was found to be in accordance with law.

In another county containing fourteen towns, a city of the third class and a city of the second class, in addition to defects similar to those stated above the bonds of four collectors could not be found and the bond of each of the other ten town collectors contained so serious defects as to render them practically without value.

In some instances tax sales have not been held annually, as is specifically required by law, and when tax sales have been held important legal requirements have been either overlooked or omitted, with the result that in our opinion, barring the statute of limitations, titles to properties procured by purchase at tax sales are practically without value in the hands of purchasers. In general, the methods of enforcing payment of taxes upon property after the expiration of the collector's warrant is sadly in need of immediate revision. It is too serious a matter to be handled in the lax, improper and expensive manner it apparently is today. The law should be amended so as to extend the power of the State Tax Commission to include full power and authority over the collection of these taxes by local officials, including the sales of property for unpaid taxes.

F. *The Law Division*

The law division is charged with the preparation of all litigation prosecuted for the department by the attorney-general; legal advice to local tax officials of the State; advice and conference with the commission and with the heads of the several bureaus of the Department on legal questions; the preparation of all orders of the commission; the approval of legal blanks; the examination of bills introduced into the Legislature; drafts of memoranda, opinions and similar documents for the commission on all questions arising under the Tax Law; the preparation and publication of the Tax Law; correspondence, and the custody of the law library.

Legislation

The following is a brief digest of the 1918 amendments to the Tax Law:

GENERAL LAWS

<i>Section</i>	<i>Chapter</i>	<i>Substance of Amendment</i>
4, subd. 7.....	288	Exempts real estate outside city held in trust by educational corporations for free public library purposes.
24-e	149	Warrant for collection of bank taxes to county treasurer need not specify tax rate.
39	279	Eliminates unnecessary assessment-roll. Copy delivered to supervisor November first.
51	287	Fixes compensation of commissioners of equalization of Onondaga county.
59	291	More feasible time fixed for annexation of warrant to assessment-roll.
59, subd. 3 (new)....	519	School moneys to be paid county treasurer by collectors. Duplication eliminated.
61	277	Adequate data to be furnished Tax Commission.
100	159	Excepts Franklin county from forest preserve counties in which non-resident taxes are returned to Comptroller.
150	159	Lands in Franklin county now sold by county treasurer.
151	159	Franklin county may acquire, hold and sell lands bid in by it at tax sale.

SPECIAL FRANCHISE

46	278	Time for bringing certiorari proceedings made uniform with respect to towns, cities and villages.
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FRANCHISE (Manufacturing and Mercantile Corporations)

208	417	Definition eliminated — any manufacturing or mercantile corporation now held taxable.
209	276	Income taxable by state presumed to be same as reported to federal government.
210	417	Clear statement of corporations exempted.
211	417	Alternative provision in time of making reports of corporations.
211, subd. 1.....	417	Statement required of the corporations' issued capital stock.
211, subd. 2....	276 and 417	Corporations must state amount of net income where return to federal government is incorrect.
211, subd. 4.....	417	More clearly defines bills and accounts receivable.
211, subd. 8.....	417	Clerical correction of statute.
214	276 and 417	Subjects corporations' return to correction by Tax Commission.
214, subd. 2.....	417	Meaning of statute clarified.
214, subd. 3.....	417	The proportion of the value of stocks of corporations owned by manufacturing and mercantile corporations limited in computation of tax.
214, subd. 4-5.....	417	Wording of statute corrected.
214, subd. 6.....	417	Minimum tax imposed.
214-a (new)	292	Tax based upon consolidated report of merging or consolidating corporations.

<i>Section</i>	<i>Chapter</i>	<i>Substance of Amendment</i>
219	417	Statute supplemented by provisions relating to certiorari proceedings.
219-c	271	Clear statement of time when tax may be paid.
219-d	276	Permits exact net income of corporations to be ascertained.
219-h	417	More feasible dates fixed by Tax Commission for payment of revenues to state treasurer and county treasurers. Interest and penalties now go to state.
219-h, subds. 1, 2, 3....	417	Real property as basis for computing tax returned to localities eliminated.
219-h, subd. 4.....	417	Apportionment of tax to villages made more equitable.
219-j	271	Local assessors permitted to enter omitted personal property assessments on 1918 tax roll. Credit given on franchise tax in certain cases.
219-l	271	Definition of personal property segregated.
TRANSFER TAX		
221	111	Exempts property devised or bequeathed to a library.
229	183	Salaries of appraisers in certain counties increased.
234, subd. 1.....	622	Deputy transfer tax 'assistant provided for New York City.
234, subd. 2.....	621	Transfer tax clerks in Kings county reduced and salaries increased.
234, subds. 13 and 14...	631	Transfer tax clerks' salaries in Richmond and Nassau counties increased.
MORTGAGE TAX		
260	204	Statute made more workable in making determination or apportionment by the Tax Commission.

Bulletins for Instruction of Local Officials

Owing to the foregoing amendments and also to recent court decisions interpreting certain provisions of the Tax Law, it was necessary to prepare a bulletin of instruction to the assessors of the State. This bulletin was mailed to the assessors during the time when their field work was being completed and it is estimated that much property heretofore erroneously exempted was as a result placed this year upon the assessment rolls.

Also in accordance with the desire of the Commission to secure fair and equitable assessments of real property throughout the State, an effort has been made to facilitate the bringing of equalization appeals by local officials. Knowledge on the part of boards of supervisors that their determinations might easily be reviewed by appeal to the State Tax Commission has contributed largely to just equalization by these boards. The new rules and regulations respecting these appeals together with the new blank forms

proper to be used in the proceedings which have been prepared by the Commission, with the assistance of the law division, have been sent to all local officials interested.

New Edition of the Tax Law

Notwithstanding the improvements and the many amendments, the new edition of the Tax Law was compiled, published and in the hands of local officials the latter part of July. In addition to a revision of the consolidated index, a more logical arrangement was made of the tax provisions of the general laws.

Proceedings Under Section 173-b Tax Law

Application was made to the Commission by the president of the village of Cooperstown for an order under the above section of the Tax Law to require the assessors of the said village to comply with section 6 of the Tax Law and assess property within the limits of the village at full value. After a hearing on the facts such an order was issued by the Commission under date of May 28, 1918.

The mayor of the city of Rensselaer petitioned the Commission for an order under the above section to require the assessors of the said city to set down in the city assessment roll the value of the land exclusive of the buildings thereon, pursuant to subdivision three section 21 of the Tax Law. A hearing on the facts was held at the office of the Commission May 13, 1918, at which time an order was issued by the Commission directing compliance with the said subdivision.

The petition to the Governor by Albert B. VanVoast, one of the assessors of the city of Schenectady, to compel the other members of the board to assess the personal property of the General Electric Company in accordance with the provisions of the Tax Law, was referred by the Governor to this Commission. Jurisdiction was assumed by the Commission under section 173-b of the Tax Law and a hearing in the matter was set for August 29, 1918, pursuant to notice duly served on said assessors. At this hearing the evidence of the assessors of Schenectady disclosed that the personal property assessment against the General Electric Company appearing on the 1918 assessment roll had not been made pursuant to section twelve, or any other provision,

of the Tax Law. It appeared, however, that the assessment roll must be filed on the thirty-first day of August pursuant to section 204 of the Special Act relating to the assessment of property in the city of Schenectady and that the said act required a three days' notice to be given to any taxpayer before any increase of an assessment of property could be made. In view of the foregoing and also of the further fact that no protest against the assessment of \$3,000,000 on its personal property was filed by the General Electric Company, the Commission determined that it was without jurisdiction to compel the board of assessors to increase or modify the assessment.

Proceeding Under Section 173-a of the Tax Law

Pursuant to application by the supervisor of the town of Duanesburg a hearing under the above section of the Tax Law was held September 30, 1918, to determine the question of under-valuations or irregularities or inequalities in the assessment of personal property as between the town of Duanesburg and the city of Schenectady. The evidence produced at this hearing showed that personal property generally in the said town was not being assessed and it failed to show any under-valuation or inequality as between the town of Duanesburg and the city of Schenectady. No application, therefore, was made to the court as a consequence of this petition.

Litigation Referred to the Attorney-General

The Attorney-General represents the State Tax Commission in court. Through conference and cooperation between the Attorney-General and this Division, many settlements of certiorari proceedings brought to review special franchise assessments were effected. The law division assists in the settlement or in the preparation of these cases whenever requested.

Special Franchise Tax.

Certiorari proceedings pending.....	1,602
Writs served in 1918.....	417
Returns verified	186
Further returns	2

Recommendations of settlement.....	118
Proceedings being tried.....	125
Proceedings terminated	139
Franchise Tax.	
Certiorari proceedings pending.....	16
Writs served in 1918.....	9
Mortgage Tax.	
Proceedings pending	11
Writs served in 1918.....	1

County Equalization Appeals — 1918

Appeals to the Commission from the equalization of boards of supervisors now pending are as follows:

<i>County</i>	<i>Appeal by</i>
Rensselaer	City of Troy
Delaware	Town of Hancock
Erie	City of Lackawanna
Westchester	City of New Rochelle, 1917
Westchester county, 1916.....	Case closed
Saratoga county appeal.....	Closed.

Digest of Court Decisions

The Law Division has inaugurated a plan of digesting recent decisions of the courts on all matters pertaining to taxation and a record of these is kept on file. The latest expressions of the courts in condensed form are thus made readily available in advance of their publication in the reports.

Opinions

Opinions of counsel have been rendered in the form of letters, memoranda and verbal conference to the Commission, the bureaus of the Department and the various local officials and taxpayers. Practically all inquiries at the office of the Attorney-General relative to taxation are now referred to this division. The subjects of the questions involve all phases of legal construction of the Tax Law. Study and investigation on matters pertaining to the assessment of special franchises have consumed a considerable part of the time of the Law Division during the past year.

COURT DECISIONS

General

People ex rel. Soeurbee, Inc. v. Purdy, 222 N. Y. 145 (memo.) (affirming 179 A. D. 748).

People ex rel. Julius Tishman, Inc. v. Purdy, 222 N. Y. 144 (memo.).

Held that the question whether the assessment of a parcel of real estate and the value of an uncompleted building thereon is excessive to the extent of the value of the building can be raised only by pleading over-valuation of the entire assessment, and that a writ of certiorari seeking to review said assessment for "illegality" should be quashed.

People ex rel. N. Y. C. & H. R. R. R. Co. v. Mealy; People ex rel. Troy Union R. R. Co. v. Mealy, 224 N. Y. 187 (affirming 88 Misc. 649).

A statute granting exemption from taxation to a railroad company held to be gratuitous and not based upon a consideration. Its repeal therefore by a subsequent act was not a violation of the Constitution of the United States as impairing the obligation of a contract.

In re Knapp et al. v. Tax Commission of State of New York, 172 N. Y. S. 376.

Section 173-a of the Tax Law, providing for a review of assessments under an order of a justice of the Supreme Court applies only to assessments of real property.

People ex rel. Delaware County, et al. v. State Tax Commission, 172 N. Y. S. 445.

Where the evidence before the Tax Commission was sufficient to warrant its determination, the Appellate Division is not justified in disturbing the findings of the fact made by the Commission which is the tribunal authorized by law to make such determination. Under section 2140 of the Code of Civil Procedure, if there is competent proof of a fact, the determination of an inferior tribunal may not be disturbed unless there is such a preponderance of proof against the existence of such fact as would justify a court in setting aside the verdict of a jury.

People ex rel. Orinco Railroad Company v. Purdy, N. Y. Law Journal (Spec. Term) November 20, 1918.

Under section 889-a of the New York charter, a building may be assessed even though it is still in the course of construction, where the construction has progressed so far that the building is ready for occupancy. No definite rule can be laid down as to the stage a building must reach before it is ready for occupancy. That depends upon the purpose for which it is intended.

A court cannot consider the question of overvaluation of a building where no such ground of objection to the tax was shown in the application to the Tax Commissioners.

Special Franchise.

People ex rel. Postal Telegraph-Cable Company v. State Board of Tax Commissioners, 181 A. D. 777; (affirmed, 224 N. Y. 167).

Held that the right of the relator to occupy the streets and navigable waters within the city of New York was granted to the relator by the State and not by the United States government; that the Federal license granted under the "Post Roads Act" did not give the relator any property rights in the streets; nor did it create new rights therein, but merely insured the enjoyment of those granted by the State; that such license was not a franchise and was not included in the special franchises which were taxed by the State Tax Commission, and therefore that the assessment was a valid exercise of the taxing power of the State.

People ex rel. Long Island Railroad Company v. State Board Tax Commissioners, N. Y. Law Journal, May 10, 1918 (special term).

All the elements considered by the State Tax Commission in valuing railroad crossings held to be pertinent and that they had a bearing on the question of the value of the special franchise.

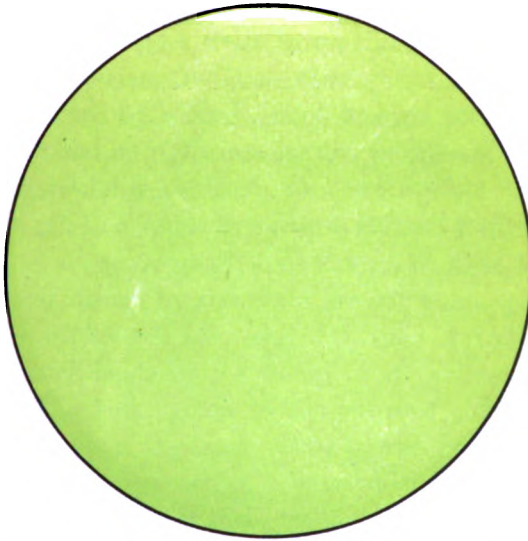
Union Rental Company v. Byrnes, 179 A. D. 961; (affirmed, 222 N. Y. 668, memo.).

Permit from city to construct a tunnel connecting buildings on opposite sides of a street held not to be a special franchise.

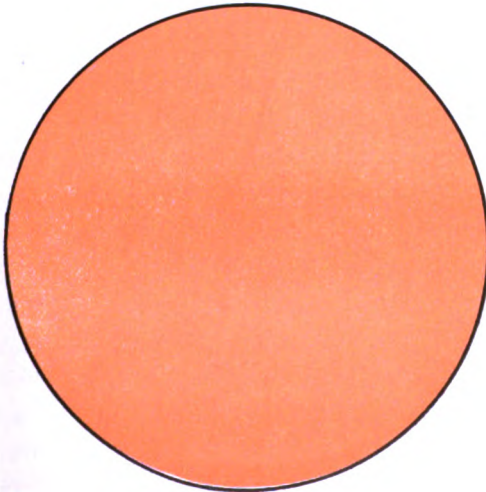
People ex rel. N. Y. C. & H. R. R. Co. v. State Board of Tax Commissioners and City of Poughkeepsie, 179 A. D. 421; (affirmed, 223 N. Y. 153, memo.).

Overhead bridges which are unnecessary for operation of railroad, but are maintained for benefit of community and traveling

**COMPARISON OF STATES HAVING ANNUAL ASSESSMENT OF
REAL ESTATE WITH STATES NOT HAVING ANNUAL
ASSESSMENT OF REAL ESTATE**



27 States of the Union have Annual Assessment of Real Estate



21 States of the Union do not have Annual Assessment of Real Estate

public, held not to be tangible property taxable as part of the special franchise. Relator not assessable for special franchise on relocated street.

People ex rel. Niagara Falls International Bridge Company v. State Tax Commission, 103 Misc. 648.

A bridge owned by relator across Niagara river in connection with which it had no right to construct or operate a railroad, not assessable as special franchise.

People ex rel. Rochester, Syracuse & Eastern Railroad Company v. Moroney et al., assessors of Montezuma town, 224 N. Y. 114.

Canal lands owned by the State are a "public place" within the meaning of the tax law, section 2, subd. 3 (now 6) and the crossing of such lands by the tracks of the railroad is a special franchise. The right given to the railroad company to maintain its tracks upon the lands taken by the State for the use of the Barge canal is a revocable license which constitutes a special franchise and is taxable as such.

People ex rel. Mexican Telegraph Co. v. State Tax Commission and City of New York, N. Y. Law Journal, July 24, 1918.

The waters of the Atlantic ocean adjacent to the State to a point three miles out from the shore are within the jurisdiction of the State; hence the State's taxing power extends to the three-mile limit.

People ex rel. Long Island Railroad Company v. State Board of Tax Commissioners, N. Y. Law Journal, August 8, 1918.

Where the special franchise assessments are made in gross without specifying valuation of particular occupancies or tangible or intangible values — Held that relator's protest is not required to state in detail grounds of objection as basis of proceeding.

The Village of Saranac Lake v. Paul Smiths Electric Light & Power & Railroad Company, 183 A. D. 620.

Where an electric light and power company as a condition for exercising its franchise in a village agrees to pay to the village a certain sum per annum, the payment is in the nature of a tax, and under section 48 of the Tax Law must be deducted from the special franchise tax levied against the company.

Corporation Franchise

People ex rel. Genesee Light & Power Company v. Saxe, 179 A. D. 486; (affirmed, 223 N. Y. 172, memo.).

Corporations supplying electricity for lighting or power purposes subject to franchise tax on gross earnings from all sources within the State as prescribed by section 186 of the Tax Law, although it purchases a portion of its electric current from another company and resells same to its customers.

Franchise

People ex rel. General Chemical Company v. Cantor et al., City Commissioners of Taxes, 172 N. Y. S. 582.

Under article 9-a of the Tax Law, machinery, other than boilers, ventilating apparatus, elevators, gas, electric and water power generating apparatus and shafting, which can be detached from the building without serious injury thereto, is exempt from taxation.

Mortgage Tax

People ex rel. Home Mortgage Investment Company v. State Board of Tax Commissioners, 182 A. D. 699.

An agreement of a mortgagor to execute a new mortgage in place of the original mortgage held to be a covenant and the new mortgage a supplemental instrument within the purview of section 255 of the Tax Law.

Opinions of Attorney-General

July 2, 1918. In the absence of express legislative authority a municipality has no power to grant any exemption from taxation for municipal purposes.

As a part of the report of the work of the Law Division during the past year, the following report to the Attorney-General of the State of New York, by Martin Saxe, Esquire, as special counsel for the State Tax Commission in certiorari proceedings to review special franchise assessments in New York city, is submitted:

SUMMARY OF SCHEDULES

	Number of proceed- ings	Aggregate assessments	Tax
Terminated.....	65	\$220,203,756	\$4,032,413 36
On appeal.....	2	64,265,580	1,170,451 52
Tried, requests to find being pre- pared.....	8	14,539,793	266,237 85
Noticed for trial.....	3	96,523,200	1,828,827 10
Proposed settlement awaiting ap- proval of corporation counsel....	11	384,944 510	7,243,117 53
Proposed settlement by attorneys awaiting approval of corpora- tions.....	37	86,839,900	1,657,828 62
Propositions of settlement under in- vestigation.....	40	120,676,277	2,282,207 26
Negotiations for settlement in pro- gress.....	36	174,362 726	3,386,793 29
Partially prepared for trial.....	52	308,156,811	6,011,213 85
1918 proceedings — Pending, at issue.....	34	210,042,839	4,679,093 38
	288	\$1,680,555,392	\$32,508,183 76
Leas N. Y. Telephone Company assessment for 1913, duplicated under headings, "On Appeal" and "Noticed for Trial," respec- tively.....	1	64,260,000	1,170,336 02
Grand total.....	287	\$1,616,295,392	\$31,337,847 74

NEW YORK CITY
SPECIAL FRANCHISE PROCEEDINGS
Terminated during the year 1918

	Year	Assessment	Tax	Disposition
CABLE, TELEGRAPH AND TELEPHONE COMPANIES				
American District Telegraph Company	1914	\$145,600 00	\$2,859 58	Discontinued.
American District Telegraph Company	1915	145,600 00	3,002 26	Discontinued.
Commercial Cable Company	1917	25,800 00	539 22	Discontinued.
Postal Telegraph-Cable Company	1912	332,920 00	6,102 02	Sustained, Court of Appeals.
Stock Quotation Telegraph Company	1907	160,000 00	2,393 25	Settled.
Stock Quotation Telegraph Company	1914	240,645 00	4,304 12	Discontinued.
Stock Quotation Telegraph Company	1916	541,450 00	11,110 74	Discontinued.
GAS COMPANIES				
Brooklyn Union Gas Company	1910	16,500,000 00	299,473 35	Settled.
Brooklyn Union Gas Company	1911	17,500,000 00	307,128 50	Settled.
Brooklyn Union Gas Company	1912	16,380,000 00	306,306 00	Settled.
Brooklyn Union Gas Company	1913	16,380,000 00	303,030 00	Settled.
Brooklyn Union Gas Company	1914	13,650,000 00	251,160 00	Discontinued.
Brooklyn Union Gas Company	1915	10,920,000 00	209,664 00	Discontinued.
RAILWAY COMPANIES				
Long Island Railroad Company	1916	1,395,826 00	28,822 91	Tried, sustained, no appeal taken.
Manhattan Bridge Three-Cent Line	1914	45,500 00	837 20	Discontinued.
Manhattan & Queens Traction Corporation	1915	365,000 00	6,942 00	Discontinued.
Manhattan & Queens Traction Corporation	1916	423,640 00	8,726 98	Discontinued.
Manhattan & Queens Traction Corporation	1917	423,640 00	8,854 06	Discontinued.
New York, Brooklyn & Manhattan Beach Railway Company	1916	762,786 00	15,849 10	Discontinued.
New York, Brooklyn & Manhattan Beach Railway Company	1917	741,619 00	15,364 98	Discontinued.
New York, Brooklyn & Manhattan Beach Railway Company	1918	762,680 00	18,312 08	Discontinued.

New York and Rockaway Beach Railway Company.....	1916	92,916 00	1,914 06	Discontinued.
New York and Rockaway Beach Railway Company.....	1917	124,867 00	2,609 72	Discontinued.
New York and Rockaway Beach Railway Company.....	1918	124,867 00	3,009 29	Discontinued.
Williams Terminal Railway Company.....	1907	4,000 00	62 16	Discontinued.
BROOKLYN RAPID TRANSIT SYSTEM				
Brooklyn Union Elevated Railroad Company.....	1905	6,050,000 00	94,539 72	Discontinued.
NEW YORK RAILWAYS SYSTEM				
Bleecker St. & Fulton Ferry R. R. Co.....	1912	571,400 00	10,456 62	Tried, no appeal taken.
Bleecker St. & Fulton Ferry R. R. Co.....	1913	637,000 00	11,529 70	Tried, no appeal taken.
Bleecker St. & Fulton Ferry R. R. Co.....	1914	819,000 00	14,578 20	Tried, no appeal taken.
Broadway & Seventh Avenue R. R. Co.....	1912	4,807,500 00	86,977 25	Tried, no appeal taken.
Broadway & Seventh Avenue R. R. Co.....	1913	5,005,000 00	90,580 50	Tried, no appeal taken.
Broadway & Seventh Avenue R. R. Co.....	1914	2,912,000 00	51,833 60	Tried, no appeal taken.
NEW YORK RAILWAYS SYSTEM				
Central Crosstown R. R. Co.....	1912	287,500 00	5,261 25	Tried, no appeal taken.
Central Crosstown R. R. Co.....	1913	327,600 00	5,929 56	Tried, no appeal taken.
Central Crosstown R. R. Co.....	1914	273,000 00	4,840 66	Tried, no appeal taken.
Christopher & Tenth Street R. R. Co.....	1912	879,900 00	16,102 17	Tried, no appeal taken.
Christopher & Tenth Street R. R. Co.....	1913	1,001,000 00	18,118 10	Tried, no appeal taken.
Christopher & Tenth Street R. R. Co.....	1914	1,001,000 00	17,817 80	Tried, no appeal taken.
Eighth Avenue Railroad Company.....	1912	4,305,200 00	78,785 16	Tried, no appeal taken.
Eighth Avenue Railroad Company.....	1913	4,459,000 00	80,707 90	Tried, no appeal taken.
Eighth Avenue Railroad Company.....	1914	4,550,000 00	80,990 00	Tried, no appeal taken.
Fort George & 11th Avenue R. R. Co.....	1912	262,900 00	4,811 07	Tried, no appeal taken.
Fort George & 11th Avenue R. R. Co.....	1913	273,000 00	4,941 30	Tried, no appeal taken.
Fort George & 11th Avenue R. R. Co.....	1914	364,000 00	6,479 20	Tried, no appeal taken.
Forty-Second Street & Grand Street Ferry Railroad Co.....	1912	940,900 00	17,218 47	Tried, no appeal taken.
Forty-Second Street & Grand Street Ferry Railroad Co.....	1913	1,092,000 00	19,765 20	Tried, no appeal taken.
Forty-Second Street & Grand Street Ferry Railroad Co.....	1914	1,274,000 00	22,677 20	Tried, no appeal taken.
New York & Harlem Railroad Company.....	1912	6,142,500 00	112,407 75	Tried, no appeal taken.
New York & Harlem Railroad Company.....	1913	6,319,950 00	114,391 09	Tried, no appeal taken.
New York & Harlem Railroad Company.....	1914	6,319,950 00	112,495 11	Tried, no appeal taken.
New York Railways Company.....	1912	13,363,300 00	244,548 39	Tried, no appeal taken.

NEW YORK CITY — Continued
SPECIAL FRANCHISE PROCEEDINGS — Continued
Terminated during the year 1918 — Continued

	Year	Assessment	Tax	Disposition
NEW YORK RAILWAYS SYSTEM — Continued				
New York Railways Company	1913	\$13,650,000 00	\$247,065 00	Tried, no appeal taken.
New York Railways Company	1914	11,921,000 00	212,193 80	Tried, no appeal taken.
Ninth Avenue Railroad Company	1912	2,237,600 00	40,948 08	Tried, no appeal taken.
Ninth Avenue Railroad Company	1913	2,275,000 00	41,177 50	Tried, no appeal taken.
Ninth Avenue Railroad Company	1914	2,912,000 00	51,833 60	Tried, no appeal taken.
Sixth Avenue Railroad Company	1912	3,209,500 00	58,733 85	Tried, no appeal taken.
Sixth Avenue Railroad Company	1913	3,276,000 00	59,295 60	Tried, no appeal taken.
Sixth Avenue Railroad Company	1914	3,276,000 00	58,312 80	Tried, no appeal taken.
Thirty-fourth Street, Crosstown Railway Company	1912	455,000 00	8,326 50	Tried, no appeal taken.
Thirty-fourth Street, Crosstown Railway Company	1913	455,000 00	8,235 50	Tried, no appeal taken.
Thirty-fourth Street, Crosstown Railway Company	1914	273,000 00	4,859 40	Tried, no appeal taken.
Twenty-third Street Railway Company	1912	1,196,600 00	21,897 78	Tried, no appeal taken.
Twenty-third Street Railway Company	1913	1,274,000 00	23,059 40	Tried, no appeal taken.
Twenty-third Street Railway Company	1914	1,365,000 00	24,297 00	Tried, no appeal taken.
		\$220,203,756 00	\$4,032,413 36	
ON APPEAL				
Mexican Telegraph Company	1917	\$5,580 00	\$115 50	App. Div., 1st Dept. Record served. Awaiting relator's brief. Relator-appellant.
New York Telephone Company	1913	64,260,000 00	1,170,326 02	App. Div., 1st Dept. Appeal from order denying motion for further return. Record served. Awaiting relator's brief.

NEW YORK CITY—Continued
TRIED DURING 1918, REQUESTS TO FIND IN COURSE OF PREPARATION

	Year	Assessment	Tax	Note
RAILWAY COMPANIES				
Long Island Railroad Company.....	1908	\$1,134,700 00	\$18,835 79	Form agreed upon with Corporation Counsel. Same being typewritten by that office. Relator will probably appeal.
Long Island Railroad Company.....	1909	946,700 00	16,335 66	Form agreed upon with Corporation Counsel. Same being typewritten by that office. Relator will probably appeal.
Long Island Railroad Company.....	1910	1,107,700 00	20,058 63	Form agreed upon with Corporation Counsel. Same being typewritten by that office. Relator will probably appeal.
Long Island Railroad Company.....	1911	1,787,200 00	31,036 59	Form agreed upon with Corporation Counsel. Same being typewritten by that office. Relator will probably appeal.
Long Island Railroad Company.....	1912	3,574,346 00	66,516 27	Form agreed upon with Corporation Counsel. Same being typewritten by that office. Relator will probably appeal.
Long Island Railroad Company.....	1913	3,353,708 00	62,043 53	Form agreed upon with Corporation Counsel. Same being typewritten by that office. Relator will probably appeal.

NEW YORK CITY — *Continued*TRIED DURING 1918, REQUESTS TO FIND IN COURSE OF PREPARATION — *Continued*

	Year	Assessment	Tax	Note
<i>RAILWAY COMPANIES — Continued</i>				
Long Island Railroad Company.....	1914	\$1,320,673 00	\$23,933 99	Form agreed upon with Corporation Counsel. Same being typewritten by that office. Relator will probably appeal.
Long Island Railroad Company.....	1917	1,314,766 00	27,477 40	Form agreed upon with Corporation Counsel. Same being typewritten by that office. Relator will probably appeal.
Total.....	.....	\$14,539,793 00	\$266,237 85	

ON CALENDARS
Notices of trial served in 1918

	Year	Assessment	Tax	Term
<i>CABLE, TELEPHONE AND TELEGRAPH COMPANIES</i>				
Consolidated Telegraph & Electrical Subway Co.....	1916	\$16,045,200 00	\$328,481 32	January 6, 1919.
Consolidated Telegraph & Electrical Subway Co.....	1917	16,218,000 00	329,009 76	January 6, 1919.
New York Telephone Company.....	1913	64,260,000 00	1,170,336 02	January 16, 1919.
Total.....	.....	\$96,523,200 00	\$1,828,827 10	

NEW YORK CITY — Continued

SETTLEMENT MADE IN 1918, APPROVED BY STATE TAX COMMISSION, AWAITING APPROVAL OF CORPORATION COUNSEL

	Year	Assessment	Tax	Note
RAILROAD COMPANIES				
Manhattan Railway Company	1913	\$67,158,000	\$1,215,559.80	City making investigation.
Manhattan Railway Company	1914	67,158,000	1,194,811.80	City making investigation.
Manhattan Railway Company	1915	67,977,000	1,275,434.80	City making investigation.
Manhattan Railway Company	1916	64,387,110	1,317,755.72	City making investigation.
Manhattan Railway Company	1917	65,594,500	1,328,608.00	City making investigation.
New York Central Railroad Co. (Park Ave.)	1909	13,115,200	220,078.30	City making investigation.
New York Central Railroad Co. (Park Ave.)	1910	13,115,200	230,552.10	City making investigation.
New York Central Railroad Co. (Park Ave.)	1911	13,564,700	233,649.24	City making investigation.
New York Central Railroad Co. (Park Ave.)	1912	12,549,800	229,661.34	City making investigation.
New York Central Railroad Co. (Bronx)	1906	125,000	1,848.63	City making investigation.
New York Central Railroad Co. (Bronx)	1907	200,000	2,957.80	City making investigation.
		\$384,944,510	\$7,243,117.53	
THIRD AVENUE SYSTEM				
Belt Line Railway Corporation	1914	\$910,000	\$16,198.00	Agreement reached between State, City and relator's attorneys.
Belt Line Railway Corporation	1916	1,385,700	28,268.28	Agreement reached between State, City and relator's attorneys.
Bronx Traction Company	1912	273,000	4,995.90	Agreement reached between State, City and relator's attorneys.
Dry Dock, East Broadway & Battery R. R. Co.	1911	1,400,000	24,114.72	Agreement reached between State, City and relator's attorneys.

SETTLEMENT MADE IN 1918, AWAITING APPROVAL OF EXECUTIVE COMMITTEE OF CORPORATIONS

THIRD AVENUE SYSTEM				
Belt Line Railway Corporation	1914	\$910,000	\$16,198.00	Agreement reached between State, City and relator's attorneys.
Belt Line Railway Corporation	1916	1,385,700	28,268.28	Agreement reached between State, City and relator's attorneys.
Bronx Traction Company	1912	273,000	4,995.90	Agreement reached between State, City and relator's attorneys.
Dry Dock, East Broadway & Battery R. R. Co.	1911	1,400,000	24,114.72	Agreement reached between State, City and relator's attorneys.

NEW YORK CITY — *Continued*SETTLEMENT MADE IN 1918, AWAITING APPROVAL OF EXECUTIVE COMMITTEE OF CORPORATIONS — *Continued*

	Year	Assessment	Tax	Note
THIRD AVENUE SYSTEM — <i>Continued</i>				
Dry Dock, East Broadway & Battery R. R. Co.....	1912	\$1,274,000	\$23,314 20	Agreement reached between State, City and relator's attorneys.
Dry Dock, East Broadway & Battery R. R. Co.....	1913	1,089,250	19,353 42	Agreement reached between State, City and relator's attorneys.
Dry Dock, East Broadway & Battery R. R. Co.....	1914	898,170	15,987 42	Agreement reached between State, City and relator's attorneys.
Dry Dock, East Broadway & Battery R. R. Co.....	1916	837,000	17,074 80	Agreement reached between State, City and relator's attorneys.
Forty-second St., Manhattanville and St. Nicholas Ave. R. R. Co.....	1911	4,450,000	76,650 36	Agreement between State, reached City and relator's attorneys.
Forty-second St., Manhattanville and St. Nicholas Ave. R. R. Co.....	1912	4,085,000	74,988 50	Agreement reached between State, City and relator's attorneys.
Forty-second St., Manhattanville and St. Nicholas Ave. R. R. Co.....	1913	3,640,000	65,884 00	Agreement reached between State, City and relator's attorneys.
Forty-second St., Manhattanville and St. Nicholas Ave. R. R. Co.....	1914	3,731,000	66,411 80	Agreement reached between State, City and relator's attorneys.
Kingsbridge Railway Co.....	1911	759,000	13,073 62	Agreement reached between State, City and relator's attorneys.
Kingsbridge Railway Co.....	1912	690,600	12,637 98	Agreement reached between State, City and relator's attorneys.
Kingsbridge Railway Co.....	1913	637,000	11,529 70	Agreement reached between State, City and relator's attorneys.
Kingsbridge Railway Co.....	1914	637,000	11,338 60	Agreement reached between State, City and relator's attorneys.

Kingsbridge Railway Co.....	1916	1,302,000	26,560 80	Agreement reached between State, City and relator's attorneys.
New York City Interborough Ry. Co. (Manhattan).....	1914	91,000	1,619 80	Agreement reached between State, City and relator's attorneys.
New York City Interborough Ry. Co. (Bronx).....	1914	1,031,030	18,249 23	Agreement reached between State, City and relator's attorneys.
Southern Boulevard R. R. Co.....	1912	204,700	3,746 01	Agreement reached between State, City and relator's attorneys.
Third Avenue Bridge Co.....	1912	81,900	1,498 77	Agreement reached between State, City and relator's attorneys.
Third Avenue Bridge Co.....	1913	91,000	1,647 10	Agreement reached between State, City and relator's attorneys.
Third Avenue Bridge Co.....	1914	91,000	1,619 80	Agreement reached between State, City and relator's attorneys.
Third Avenue Railroad Co.....	1911	7,934,000	136,764 91	Agreement reached between State, City and relator's attorneys.
Third Avenue Railroad Co.....	1912	6,825,000	124,897 50	Agreement reached between State, City and relator's attorneys.
Third Avenue Railroad Co. (by Receivers).....	1912	6,825,000	124,897 50	Agreement reached between State, City and relator's attorneys.
Third Avenue Railroad Co.....	1913	5,778,500	104,590 85	Agreement reached between State, City and relator's attorneys.
Third Avenue Railroad Co.....	1914	5,824,000	103,667 20	Agreement reached between State, City and relator's attorneys.
Third Avenue Railroad Co.....	1916	8,091,000	165,056 40	Agreement reached between State, City and relator's attorneys.
Union Railway Co. (Manhattan).....	1911	235,000	4,047 82	Agreement reached between State, City and relator's attorneys.
Union Railway Co. (Bronx).....	1911	4,000,000	75,789 12	Agreement reached between State, City and relator's attorneys.
Union Railway Co. (Manhattan).....	1912	213,800	3,912 54	Agreement reached between State, City and relator's attorneys.
Union Railway Co. (Bronx).....	1912	4,095,000	74,938 50	Agreement reached between State, City and relator's attorneys.
Union Railway Co. (Manhattan).....	1913	136,500	2,470 65	Agreement reached between State, City and relator's attorneys.

NEW YORK CITY — Continued

SETTLEMENT MADE IN 1918, AWAITING APPROVAL OF EXECUTIVE COMMITTEE OF CORPORATIONS — Continued

	Year	Assessment	Tax	Note
THIRD AVENUE SYSTEM — Continued				
Union Railway Co. (Bronx).....	1913	\$3,526,250	\$63,825 12	Agreement reached between State, City and relator's attorneys.
Union Railway Co. (Manhattan).....	1914	136,500	2,429 70	Agreement reached between State, City and relator's attorneys.
Union Railway Co. (Bronx).....	1914	3,640,000	64,428 00	Agreement reached between State, City and relator's attorneys.
		\$96,839,900	\$1,657,828 62	

PROPOSITION OF SETTLEMENT RECEIVED DURING 1918 — INVESTIGATION OF BOOKS BEING MADE

RAILROAD COMPANIES				
BROOKLYN RAPID TRANSIT SYSTEM				
Brooklyn City Railroad Company.....	1901	\$1,826,700	\$43,055 68	Books being examined.
Brooklyn City Railroad Company.....	1902	1,502,000	34,827 32	Books being examined.
Brooklyn City Railroad Company.....	1903	1,502,000	22,155 70	Books being examined.
Brooklyn City Railroad Company.....	1904	1,425,000	22,404 99	Books being examined.
Brooklyn City Railroad Company.....	1906	17,374,000	267,490 96	Books being examined.
Brooklyn City Railroad Company.....	1916	14,683,800	305,099 08	Books being examined.
Brooklyn City Railroad Company.....	1917	13,685,000	283,548 26	Books being examined.
Brooklyn Heights Railroad Co.....	1916	103,592	2,154 71	Books being examined.
Brooklyn Heights Railroad Co.....	1917	79,050	1,636 32	Books being examined.
Brooklyn, Queens Co. & Suburban R. R. Co.....	1901	530,100	12,494 56	Books being examined.
Brooklyn, Queens Co. & Suburban R. R. Co.....	1902	175,000	4,057 77	Books being examined.
Brooklyn, Queens Co. & Suburban R. R. Co.....	1903	1,575,000	23,433 69	Books being examined.
Brooklyn, Queens Co. & Suburban R. R. Co.....	1904	1,156,000	2,437 03	Books being examined.
Brooklyn, Queens Co. & Suburban R. R. Co.....	1905	2,010,000	31,397 20	Books being examined.
Brooklyn, Queens Co. & Suburban R. R. Co.....	1906	2,316,000	35,642 04	Books being examined.

GAS COMPANIES		BROOKLYN UNION GAS SYSTEM		No other proceeding of this system pending for this year.	
Brooklyn Union Gas Company		Brooklyn Union Gas Company		No other proceeding of this system pending for this year.	
Brooklyn, Queens Co. & Suburban R. R. Co.	1907	3,370,000	\$2,337 94	Books being examined.	
Brooklyn, Queens Co. & Suburban R. R. Co.	1908	3,478,200	58,068 18	Books being examined.	
Brooklyn, Queens Co. & Suburban R. R. Co.	1916	2,740,889	56,940 76	Books being examined.	
Brooklyn, Queens Co. & Suburban R. R. Co.	1917	2,758,440	57,223 58	Books being examined.	
Coney Island & Brooklyn Railroad Co.	1916	2,481,750	64,072 50	Books being examined.	
Coney Island & Brooklyn Railroad Co.	1917	113,030	2,362 33	Books being examined.	
Coney Island & Gravesend Railway Co.	1902	145,000	3,412 61	Books being examined.	
Coney Island & Gravesend Railway Co.	1903	106,000	1,563 92	Books being examined.	
Coney Island & Gravesend Railway Co.	1904	95,000	1,494 31	Books being examined.	
Coney Island & Gravesend Railway Co.	1916	139,840	2,788 66	Books being examined.	
DeKalb Avenue & North Beach R. R. Co.	1916	30,260	623 33	Books being examined.	
DeKalb Avenue & North Beach R. R. Co.	1917	43,610	911 44	Books being examined.	
Nassau Electric Railroad Company	1907	10,950,000	170,171 76	Books being examined.	
Nassau Electric Railroad Company	1913	6,188,000	114,478 00	Books being examined.	
Nassau Electric Railroad Co.	1916	7,134,600	148,399 68	Books being examined.	
Nassau Electric Railroad Company	1917	7,207,500	149,185 25	Books being examined.	
New York Consolidated Railroad Co.	1916	11,491,444	239,022 03	Books being examined.	
New York Consolidated Railroad Co.	1917	169,990	3,552 79	Books being examined.	
New York Municipal Railway Corp.	1916	6,164	128 21	Books being examined.	
New York Municipal Railway Corp.	1917	2,752,260	57,330 08	Books being examined.	
Prospect Park & Coney Island R. R. Co.	1913	202,930	3,754 21	Books being examined.	
Prospect Park & Coney Island R. R. Co.	1916	29,808	620 00	Books being examined.	
Prospect Park & Coney Island R. R. Co.	1917	45,570	943 28	Books being examined.	
South Brooklyn Railway Co.	1915	45,500	873 60	Books being examined.	
South Brooklyn Railway Co.	1917	9,300	192 50	Books being examined.	
		\$120,676,277	\$2,282,207 26		
		\$18,400,000	\$382,720 00	No other proceeding of this system pending for this year.	
		16,740,000	346,518 00	No other proceeding of this system pending for this year.	
		2,325,000	48,127 50	Subsidiary.	
		511,750	10,696 57	Subsidiary.	

**GAS COMPANIES
KLYN UNION GAS SYSTEM**

Brooklyn Union Gas Company.....	1916
Brooklyn Union Gas Company.....	1917
Brooklyn Union Gas Company.....	1917
Brooklyn Union Gas Company.....	1917
Flatbush Gas Company.....	1917
Jamaica Gas Light Company.....	1917

NEW YORK CITY — *Continued*
 PROPOSITION OF SETTLEMENT RECEIVED DURING 1918 — INVESTIGATION OF BOOKS BEING MADE — *Continued*

	Year	Assessment	Tax	Note
GAS COMPANIES — <i>Continued</i>				
BROOKLYN UNION GAS SYSTEM — <i>Continued</i>				
Newtown Gas Light Company	1917	\$1,691,000	\$35,341 90	Subsidiary.
Richmond Hill and Queens County Gas Light Company	1917	267,000	5,580 30	Subsidiary.
Woodhaven Gas Light Company	1917	623,000	13,020 70	Subsidiary.
CONSOLIDATED GAS SYSTEM				
Central Union Gas Company	1913	2,093,000	37,883 30	Proposition of settlement being prepared.
Central Union Gas Company	1914	2,093,000	37,046 10	Proposition of settlement being prepared.
Central Union Gas Company	1916	1,840,000	38,456 00	Proposition of settlement being prepared.
Central Union Gas Company	1917	2,571,450	53,486 16	Proposition of settlement being prepared.
Consolidated Gas Company	1913	19,201,000	347,538 10	Proposition of settlement being prepared.
Consolidated Gas Company	1914	19,201,000	341,650 40	Proposition of settlement being prepared.
Consolidated Gas Company	1916	13,937,000	284,912 40	Proposition of settlement being prepared.
Consolidated Gas Company	1917	18,621,250	376,944 40	Proposition of settlement being prepared.
New Amsterdam Gas Company	1913	6,611,000	120,228 70	Proposition of settlement being prepared.
New Amsterdam Gas Company	1914	6,065,000	108,232 70	Proposition of settlement being prepared.
New Amsterdam Gas Company (Bronx omitted)	1916	4,285,370	87,657 72	Proposition of settlement being prepared.
New Amsterdam Gas Company	1917	6,478,336	133,051 84	Proposition of settlement being prepared.

New York Mutual Gas Light Company.....	1913	2,638,000	47,765 90	Proposition of settlement being prepared.
New York Mutual Gas Light Company.....	1914	2,638,000	46,974 20	Proposition of settlement being prepared.
New York Mutual Gas Light Company.....	1916	1,531,000	32,252 40	Proposition of settlement being prepared.
New York Mutual Gas Light Company.....	1917	2,006,900	40,539 38	Proposition of settlement being prepared.
Northern Union Gas Company.....	1913	1,410,500	25,530 05	Proposition of settlement being prepared.
Northern Union Gas Company.....	1914	1,410,500	24,965 85	Proposition of settlement being prepared.
Northern Union Gas Company.....	1916	1,380,000	28,842 00	Proposition of settlement being prepared.
Northern Union Gas Company.....	1917	1,790,250	37,237 20	Proposition of settlement being prepared.
Standard Gas Light Company.....	1913	3,913,000	70,825 30	Proposition of settlement being prepared.
Standard Gas Light Company.....	1914	3,913,000	69,624 10	Proposition of settlement being prepared.
Standard Gas Light Company.....	1916	2,508,720	51,282 76	Proposition of settlement being prepared.
Standard Gas Light Company.....	1917	3,278,200	66,353 56	Proposition of settlement being prepared.
Westchester Lighting Company.....	1913	436,800	7,906 08	Proposition of settlement being prepared.
Westchester Lighting Company.....	1914	436,800	7,731 36	Proposition of settlement being prepared.
Westchester Lighting Company.....	1915	445,900	8,650 46	Proposition of settlement being prepared.
Westchester Lighting Company.....	1916	460,000	9,614 00	Proposition of settlement being prepared.
Westchester Lighting Company.....	1917	558,000	11,606 40	Proposition of settlement being prepared.
		\$174,362,726	\$3,336,793 29	

NEW YORK CITY — *Continued*
PARTIALLY PREPARED FOR TRIAL DURING 1918

	Year	Assessment	Tax	Note
CABLE, TELEPHONE AND TELEGRAPH COMPANIES				
Empire City Subway Company, Ltd.	1913	\$12,922,000	\$233,888 20	Examination of books started. Rumery has reported.
Empire City Subway Company, Ltd.	1914	12,992,980	231,047 54	Examination of books started. Rumery has reported.
German Atlantic Telegraph Company.	1917	8,900	186 01	Awaiting decision of appeal in the Mexican Telegraph Company case.
Postal Telegraph-Cable Company.	1913	687,840	12,508 19	Rumery engaged on tangible values.
Postal Telegraph-Cable Company.	1914	572,920	10,314 58	Rumery engaged on tangible values.
Postal Telegraph-Cable Company.	1915	497,188	9,431 12	Rumery engaged on tangible values.
Postal Telegraph-Cable Company.	1916	522,742	11,088 47	Rumery engaged on tangible values.
Postal Telegraph-Cable Company.	1917	528,170	10,806 23	Rumery engaged on tangible values.
ELECTRIC LIGHT & POWER COMPANIES				
Brush Electric Illuminating Co.	1916	279,000	5,691 60	Pleadings, reports and modus oper- andi examined.
Brush Electric Illuminating Co.	1917	282,000	5,696 40	Pleadings, reports and modus oper- andi examined.
Edison Electric Illuminating Co.	1916	18,292,360	380,481 08	Pleadings, reports and modus oper- andi examined.
Kings County Lighting Company.	1914	1,428,700	26,288 08	Pleadings, reports and modus oper- andi examined.
Kings County Lighting Company.	1916	1,687,280	35,095 42	Pleadings, reports and modus oper- andi examined.
New York Edison Company.	1915	45,165,700	922,863 32	Pleadings, reports and modus oper- andi examined.

New York Edison Company.....	1917	62,905,400	1,274,848 97	Pleadings, reports and modus oper- andi examined.
New York & Queens Electric Light & Power Company.....	1917	4,005,000	83,704 50	Pleadings, reports and modus oper- andi examined.
United Electric Light & Power Co.....	1916	9,997,500	203,949 00	Pleadings, reports and modus oper- andi examined.
United Electric Light & Power Co.....	1917	10,105,000	204,121 00	Pleadings, reports and modus oper- andi examined.
MISCELLANEOUS: Gas				
Queens Borough Gas & Electric Co.....	1917	411,980	8,593 66	Pleadings, reports and modus oper- andi examined.
Holmes Electric Protective Co.....	1913	728,000	13,575 80	Rumery has reported. Examina- tion of books not completed.
Holmes Electric Protective Co.....	1916	651,000	13,280 40	Rumery has reported. Examina- tion of books not completed.
RAILROAD COMPANIES				
Bush Terminal Railroad Company.....	1916	251,804	5,237 52	Pleadings, reports and modus oper- andi examined.
Harlem River & Port Chester R. R. Co.....	1916	650,164	13,597 43	Pleadings, reports and modus oper- andi examined.
Harlem River & Port Chester R. R. Co.....	1917	403,150	8,385 52	Pleadings, reports and modus oper- andi examined.
Mid-Crosetown Railway Company.....	1913	138,500	2,470 65	Pleadings, reports and modus oper- andi examined.
Mid-Crosetown Railway Company.....	1914	136,500	2,429 70	Pleadings, reports and modus oper- andi examined.
New York Central R. R. Co. (Park Ave.).....	1913	14,049,211	254,291 01	Pleadings, reports and modus oper- andi examined.
New York Central R. R. Co. (Park Ave.).....	1915	16,842,007	314,988 32	Pleadings, reports and modus oper- andi examined.
New York Central R. R. Co. (Park Ave.).....	1916	17,725,832	361,759 50	Pleadings, reports and modus oper- andi examined.
New York Central R. R. Co. (Park Ave.).....	1917	17,768,947	358,978 08	Pleadings, reports and modus oper- andi examined.
New York Central R. R. Co. (11th Ave.).....	1906	1,650,000	24,401 85	Pleadings, reports and modus oper- andi examined.

NEW YORK CITY — *Continued*
 PARTIALLY PREPARED FOR TRIAL DURING 1918 — *Continued*

	Year	Assessment	Tax	Note
<i>RAILROAD COMPANIES — Continued</i>				
New York Central R. R. Co. (11th Ave.)	1907	\$2,400,000	\$35,639 76	Pleadings, reports and modus oper- andi examined.
New York Central R. R. Co. (11th Ave.)	1908	4,486,400	72,413 63	Pleadings, reports and modus oper- andi examined.
New York Central R. R. Co. (11th Ave.)	1909	4,437,500	74,463 02	Pleadings, reports and modus oper- andi examined.
New York Central R. R. Co. (11th Ave.)	1910	4,497,500	79,061 55	Pleadings, reports and modus oper- andi examined.
New York Central R. R. Co. (11th Ave.)	1911	4,515,500	77,778 58	Pleadings, reports and modus oper- andi examined.
New York Central R. R. Co. (11th Ave.)	1912	4,127,600	75,535 08	Pleadings, reports and modus oper- andi examined.
New York Central R. R. Co. (11th Ave.)	1913	3,077,064	71,984 85	Pleadings, reports and modus oper- andi examined.
New York Central R. R. Co. (11th Ave.)	1915	3,692,689	69,053 28	Pleadings, reports and modus oper- andi examined.
New York Central R. R. Co. (11th Ave.)	1916	4,614,009	94,125 78	Pleadings, reports and modus oper- andi examined.
New York Central R. R. Co. (11th Ave.)	1917	4,682,174	94,600 11	Pleadings, reports and modus oper- andi examined.
New York Central R. R. Co. (Bronx)	1908	786,300	12,691 43	Pleadings, reports and modus oper- andi examined.
New York Central R. R. Co. (Bronx)	1909	898,100	15,070 48	Pleadings, reports and modus oper- andi examined.
New York Central R. R. Co. (Bronx)	1910	838,100	14,732 95	Pleadings, reports and modus oper- andi examined.
New York Central R. R. Co. (Bronx)	1911	2,249,700	38,750 63	Pleadings, reports and modus oper- andi examined.

New York Central R. R. Co. (Bronx)	1912	777,500	14,228 25	Pleadings, reports and modus operandi examined.
New York Central R. R. Co. (Bronx)	1913	288,379	5,219 66	Pleadings, reports and modus operandi examined.
New York Central R. R. Co. (Bronx)	1915	153,428	2,715 64	Pleadings, reports and modus operandi examined.
New York Central R. R. Co. (Bronx)	1916	646,300	13,507 67	Pleadings, reports and modus operandi examined.
New York Central R. R. Co. (Bronx)	1917	272,862	5,675 53	Pleadings, reports and modus operandi examined.
New York Connecting R. R. Company	1916	2,541,350	52,092 86	Pleadings, reports and modus operandi examined.
New York Connecting R. R. Company	1917	2,817,603	57,704 00	Pleadings, reports and modus operandi examined.
		<u>\$308,156,811</u>	<u>\$6,011,213 85</u>	

FOR YEAR 1918 — PENDING, AT ISSUE

	Year	Assessment	Tax	Note
CABLE, TELEGRAPH & TELEPHONE				
Consolidated Telegraph & Electrical Subway Company	1918	\$13,324,800	\$315,240 90	At issue.
Mexican Telegraph Company	1918	7,520	180 48	At issue.
Postal Telegraph-Cable Company	1918	597,540	14,226 95	At issue.
ELECTRIC LIGHT & POWER				
Brush Electric Illuminating Co.	1918	418,000	9,964 80	At issue.
New York Edison Company	1918	56,605,000	1,288,450 80	At issue.
New York & Queens Electric Light & Power Company	1918	4,405,000	106,160 50	At issue.
United Electric Light & Power Co.	1918	7,250,000	165,800 00	At issue.

NEW YORK CITY — *Continued*
 FOR YEAR 1918 — PENDING. AT ISSUE — *Continued*

	Year	Assessment	Tax	Notes
GAS				
BROOKLYN UNION GAS SYSTEM				
Brooklyn Union Gas Company	1918	\$15,040,000	\$360,960 00	At issue.
CONSOLIDATED SYSTEM				
Central Union Gas Company	1918	2,148,300	51,569 20	At issue.
Consolidated Gas Company	1918	15,404,250	363,540 30	At issue.
New Amsterdam Gas Co. (Manhattan)	1918	2,864,250	67,596 30	At issue.
New Amsterdam Gas Co. (Bronx)	1918	2,286,870	54,804 88	At issue.
New York Mutual Gas Light Co.	1918	1,738,600	41,028 60	At issue.
Northern Union Gas Company	1918	1,557,750	37,386 00	At issue.
Standard Gas Light Company	1918	3,040,300	70,856 18	At issue.
Westchester Lighting Company	1918	595,200	14,284 80	At issue.
MISCELLANEOUS				
Queens Borough Gas & Electric Co.	1918	411,180	9,909 44	At issue.
RAILROADS				
BROOKLYN RAPID TRANSIT SYSTEM				
Brooklyn City Railroad Company	1918	12,836,650	308,211 77	At issue.
Brooklyn Heights Railroad Co.	1918	77,080	1,849 92	At issue.
Brooklyn, Queens County and Suburban R. Co.	1918	3,422,650	82,231 54	At issue.
Coney Island and Brooklyn R. R. Co.	1918	2,893,650	69,458 73	At issue.
Coney Island and Gravesend Railway Company	1918	188,000	4,512 00	At issue.
DeKalb Avenue and North Beach Railroad Co.	1918	48,950	1,179 70	At issue.
Nassau Electric Railroad Co.	1918	7,802,000	137,248 00	At issue.
New York Consolidated Railroad Company (Brooklyn)	1918	13,469,000	323,256 00	At issue.

New York Consolidated Railroad Company (Queens).....	1918	249,200	6,005 72	At issue.
New York Municipal Railway Corp.....	1918	6,177,080	148,669 29	At issue.
Prospect Park and Coney Island Railroad Company.....	1918	51,700	1,240 80	At issue.
South Brooklyn Railway Company.....	1918	13,160	315 84	At issue.
MISCELLANEOUS				
Long Island Railroad Company.....	1918	1,647,539	39,677 89	At issue.
New York Central Railroad Co. (Park Ave.).....	1918	17,881,565	422,004 93	At issue.
New York Central Railroad Co. (11th Ave.).....	1918	4,917,885	115,135 76	At issue.
New York Central Railroad Co. (Bronx).....	1918	289,235	6,462 64	At issue.
New York, New Haven & Hartford Railroad Company.....	1918	403,155	9,675 72	At issue.
Total.....		\$210,042,830	\$4,679,093 38	

CORPORATION TAX BUREAU

The application of the provisions of Chapter 726 of the Laws of 1917 produced assessments for the taxing year beginning November first, nineteen hundred seventeen, aggregating more than \$18,000,000, and when all proper allowances have been made and delinquents have been assessed, probably the total of taxes will not be much, if any, less than the aggregate assessments.

The benefits to the localities have not all been reflected yet because of credits given in many localities in equalization of taxes paid locally for a part of the year 1918, as provided in Article 9-a of the Tax Law, and such credits will not have to be made as to taxes for subsequent years.

The amendments made during the last legislative session to Chapter 726 of the Laws of 1917 resulted in much good, but there are several amendments which justice, equity and a reasonable administration require, and which this Commission suggests should be made. They are as follows:

It is recommended:

That every corporation except those specified in section 210 of the Tax Law shall be taxed annually under this article and upon their entire net income, or under the minimum tax as provided in the law.

It is recommended:

That proper provision be made in section 214 for the taxation of the net income of foreignly organized corporations doing business both within and without the United States. The present provision is ambiguous and possibly inadequate. Under the federal law such a corporation returns only its net earnings in the United States. If it has assets outside the United States and in New York State, the portion taxable by this State might be largely reduced if the conclusion should be reached by the courts that the present provision was not sufficient to tax such corporations as others are taxed.

Section 214-a as now written does not altogether accomplish the purpose for which it was intended.

It is recommended:

That this section be so amended that there can be no doubt but that evasion by change of name or other device shall be eliminated.

There are now two cases pending under this law which are of great importance to the taxpayers of the State.

One case raises the question of the constitutionality of the act itself and if it should be resolved against the State it would result in a loss of between seventeen and eighteen millions of dollars that have already been distributed, or are about to be distributed to the tax districts of the State and to the State treasury.

The second case involves the rights of certain corporations to deduct from their total net income all taxes paid to the United States government, both those designated as normal income taxes and those known as excess profits taxes. Somewhere between five and seven millions of dollars will be taken from the local districts and the State should the contentions of the contestants be confirmed by the courts. In substance this contention amounts to this:

That the income which this law was framed to use as a measure of assessment was that remaining after taxes subsequently fixed by and paid to the federal government had been deducted from the net income as returned to the federal government as "total net income", and not the actual net income at the end of the year and before taxes had been met.

The "total net income" was in fact the exact amount of the net income upon which both the so-called income and the so-called excess profits taxes are predicated and without this statement neither of the federal taxes could be determined.

It is to be observed that the scheme adopted by this State to measure the amount of the franchise tax to be assessed recognizes the justice of an apportionment based jointly upon property of certain classes held and upon business conducted both within and without our boundaries, and levies its franchise tax upon the exercise of the franchise in this State without regard to the demands of other sovereignties, whether State or National.

The federal government has decreed that any corporation earning more than fifteen per centum on its invested capital is receiving an *excessive* profit upon its investment and shall pay a larger premium for the governmental protection which it receives. The rate of such tax increases progressively as the percentage of the corporation's profits progresses.

There can be no reasonable exception taken to this particular provision. But these corporations who are demanding a deduction of excess profits taxes paid to the national treasury are seeking an alleviation of the federal penalty by obtaining from this State an abatement of what the federal law has inflicted. Stated in another way — if a corporation doing its entire business in this State pays an excess profits tax to the United States of \$52,000 on an invested capital of \$521,000, it contends that it should have the excess profits tax modified by having \$1,520 taken out of the taxes upon its entire net income due to the State and the localities. The amount of its excess profits taken by the federal government does not in any manner change the corporate “entire net income” or any other “net income” of any year. The excess profits tax is merely an exaction by taxation based upon income earned and retained at the end of the year. It is not recognized in the federal act as a “deduction”, but, having been taken away as a penalty, it is properly credited by the federal taxing power in determining how much of the net income should be subject to the normal income tax to be paid to it.

The amount first used by the federal government as a measure of net income to determine the excess profits tax is the “total net income” and is the only “net income” recognized in reports to the federal government and subjected to taxation by it. The matter of rate variation in no manner modifies its character. It would be quite as reasonable to say that because a corporation paid one-third of its normal income tax at the rate of two per cent, and two-thirds at the rate of four per cent that the amount of the tax at two per cent should be taken out of “net income” before computing the tax at four per cent, as it is to say that any exactions of the United States should be deducted from the base to be used by this State to measure its taxes.

It is recommended:

That the basis of net earnings be definitely fixed in article 9-a of the Tax Law, and, if the existing rate is improper, that a correct rate be substituted.

Most of the amendments to article 9-a of the Tax Law made by the Legislature of 1918 have proven satisfactory and useful and the Tax Commission respectfully presents the proposed

changes heretofore suggested concerning article 9-a of the Tax Law, and will present for your consideration proposed bills to carry these changes into effect.

GENERAL LEGISLATIVE RECOMMENDATIONS — 1919

Section 40 of the Tax Law.

This section should be amended to show the method of apportionment of corporate property by the various boards of assessors of the state. Apportionments as they are now made by boards of assessors are often times erroneous, especially with respect to the apportionment of special franchise property. In making these apportionments assessors are frequently at a loss to know how to distribute the intangible values of special franchises among the different special districts. In many cases the intangible value is divided by the number of special districts and an equal amount added to the assessment of the tangible value of the special franchise of each district. A more logical method would be to determine the intangible value in a special district by the proportion of the value of the tangible property of the entire town situated in such special district.

Section 56 of the Tax Law

This section should be amended to permit any taxpayer to make application to the board of supervisors upon due notice, etc., for the correction of an assessment. As the section now stands, only assessors are permitted to make such applications. Occasions arise where it would be equitable to allow a taxpayer to seek redress with respect to an erroneous or illegal assessment before the board of supervisors instead of being forced to take the matter into the courts.

Also in view of certain changes made in section 39 of the Tax Law, paragraph "First" should be revamped in order that the same may not be inconsistent therewith.

Section 45-c of the Tax Law

The last paragraph of this section should be amended to require the assessors to enter in their rolls the final equalized valuations of special franchises "last certified" to the municipality by

the State Tax Commission. In some cases it is impossible to certify the special franchise valuations of the current year in time to be placed upon the assessment-roll. In order that there may be no misunderstanding as to what assessment is to be entered by the assessors, it should be definitely stated in the statute that the assessment "last certified" must be entered.

Section 2, subdivision 6, of the Tax Law

This subdivision should be amended to tax bridge companies owning and operating bridges over public waters as and for a special franchise irrespective of whether the bridge company owns and operates a railroad in connection with the bridge. These structures interfere with the rights of the public in public waters and there appears to be no good reason for excluding these corporations from the said subdivision.

The Supreme Court has recently decided that a bridge, or the operation of a bridge is not a special franchise. The Commission also feels that the language of this section should be made clear, definite and certain.

G. The General Office Administration Division

The administrative affairs of the department during the year have been carried out with promptness. A decided improvement has been made in this work during the past year by the installation of the addressograph system of addressing envelopes. Where heretofore the work has required the time and effort of many different people, it can all be done now by one man, thus effecting a great saving of expense in the addressing of the very large number of envelopes required to carry on the work of the Department. By addressing envelopes to corporations, assessors, town clerks, supervisors, village clerks and other local officials, this equipment brings great relief to the stenographic division. A single operator can address from six to eight thousand envelopes in a day.

This division has devoted the usual care to the preparation of the annual budget of the State Tax Department, copies of which were furnished promptly as required to the Governor, the State Comptroller, and the Legislative committees.

It has been found necessary during the past year to secure from the State Civil Service Commission certification of names of persons willing to accept temporary employment. As there is much difficulty in finding competent people who will accept temporary work at the salaries allowed by the State, and as in many cases the character of the help secured is not satisfactory, this has required much correspondence and investigation.

The personnel board, provided for by chapter 653, Laws of 1918, appointed by this Commission October 30, 1918, has duly organized and adopted a set of rules and regulations, which rules and regulations are now before the State Civil Service Commission for its approval.

PERSONAL INCOME TAX

The State and localities will be deprived before the expiration of the coming year of several millions of dollars of revenue heretofore derived from liquor taxes. The cessation of the manufacture of war munitions and the loss of net income of many corporations taxable under article 9-a of the Tax Law will result in a reduction in receipts for the State and localities which will amount to several millions of dollars; the falling off in revenues from the Mortgage Recording Tax Act during the last year indicates another loss approximating three quarters of a million dollars. The increased operating expenses of public utility corporations will necessarily affect the special franchise assessments of these corporations.

Real estate being substantially the only elastic base for the computation of taxes will consequently be the greatest sufferer by the loss of revenues from other sources.

The consensus of opinion of persons qualified to speak upon the subject is that some other source of revenue must be sought. For many years the State has had no definite policy or plan in the raising of revenues. "Necessity is the mother of invention" is the old adage that has apparently been in mind when the State needed more revenue. Resort has been had first to one source and then to another to get this needed revenue, even at the very great sacrifice of creating additional exemptions from taxation in return for a comparatively small present revenue. Many times our "birthright has been sold for a mess of pottage."

An annual mortgage tax was passed in 1905 but it was repealed before the expiration of a year, and the unjust, and inequitable mortgage recording tax became a law on the first day of July, 1906. As has been frequently remarked, this is not a tax, but the purchase of an exemption by payment of a small fee. It is inequitable in that it does not take into consideration the rate of interest or the length of time that the mortgage shall run. A mortgage for a year pays the same price for its exemption as a corporate trust mortgage, running for fifty years. Indeed, the law permits the perpetual exemption of mortgages executed prior to the 1st of July, 1906, upon the filing of a statement and the payment of fifty cents for each one hundred dollars, or major fraction thereof, of the amount remaining unpaid.

Stocks of industrial and other corporations have been specifically exempted upon the theory that the properties they represent were taxed locally as provided by law. It is a matter of common knowledge that localities vying with each other for the establishment and retention of such industries offer bonuses by way of exemption or partial exemption from local taxation. While it is true that most of these localities are now receiving, under article 9-a, a larger amount than that formerly received from the assessment of personal property and real estate represented by the machinery and equipment of these corporations, it is also true that many localities were at the time of the enactment of article 9-a preparing to assess industrial corporations in accordance with the provisions of the Tax Law, and in some cases had made such assessments.

This law exempts from all taxation the personal property of such corporations, and includes as personal property a very considerable part of the value of their real estate, in exchange for the three per cent franchise tax upon net earnings, one-third of which goes to the locality. It is no exaggeration to say that the amount of these exemptions runs into the hundreds of millions.

We believe that the time has come to enter upon a more scientific method of raising revenues for State and locality and for the relief of real estate.

In this connection, the Commission recommends the enactment of a general personal income tax at a low rate, which will be a

tax on income after it is received by the taxpayer based upon the taxable ability of the recipient of such income. There should be no exemptions or deductions from such income unless absolutely required by Federal Law, and theoretically all such income should be taxed regardless of the amount, but practically the administration and collection of taxes upon very small incomes might prove too expensive. An allowance of five hundred dollars to a single person and one thousand dollars to a married person, with an additional allowance of one hundred dollars for each child under eighteen years of age, might be necessary. Special interests should be disregarded and the amount of income in the hands of the individual only considered.

The Commission also recommends a tax on business and a tax at a fixed rate upon tangible personal property, and the abolition of all other personal property taxes if a general income tax shall be enacted. This is substantially the system advocated in the report of the committee of the National Tax Association on a model system of taxation.

Respectfully submitted,

State Tax Commission,

WALTER H. KNAPP,

President,

JOHN J. MERRILL,

M. J. WALSH,

Commissioners.

1918 RATES OF EQUALIZATION

COMPLETE LIST OF THE RATES OF EQUALIZATION FOR ALL OF
THE CITIES, TOWNS AND VILLAGES OF THE STATE FOR THE
YEAR 1918, AS FINALLY FIXED AND DETERMINED BY THE
STATE TAX COMMISSION.

ALBANY COUNTY			
Cities and Towns	Rate Per cent	Cities and Towns	Rate Per cent
Albany city	80	Caneadea	60
Berne	70	Centerville	55
Bethlehem	70	Clarksville	62
Coeymans	60	Cuba	75
Ravena village	50	Cuba village	75
Cohoes city	85	Friendship	68
Colonie	70	Friendship village	65
Green Island	90	Genesee	55
Green Island village	90	Granger	70
Guilderland	50	Grove	65
Altamont village	75	Hume	55
Knox	75	Independence	65
New Scotland	80	New Hudson	60
Voorheesville village	65	Rushford	60
Rensselaerville	80	Scio	55
Watervliet city	85	Ward	70
Westerlo	85	Wellsville	65
		Wellsville village	42
		West Almond	55
		Willing	50
		Wirt	68
		Richburg village	65
ALLEGANY COUNTY		BROOME COUNTY	
Alfred	80	Barker	75
Alfred village	80	Binghamton city	77
Allen	65	Binghamton	67
Alma	60	Chenango	68
Almond	75	Colesville	58
Amity	63	Conklin	68
Belmont village	53	Dickinson	82
Andover	70	Port Dickinson village	63
Andover village	66	Fenton	76
Angelica	55	Kirkwood	75
Angelica village	46	Lisle	53
Belfast	68	Lisle village	60
Birdsall	75	Maine	85
Bolivar	65	Nanticoke	68
Bolivar village	55		
Richburg village	65		
Burns	60		
Canaseraga village	58		

Cities and Towns	Rate Per cent	Cities and Towns	Rate Per cent
Sanford	55	Persia	64
Deposit village	52	Gowanda village	75
Triangle	58	Portville	60
Whitney's Point village. .	60	Portville village	60
Union	75	Randolph	50
Endicott village	68	East Randolph village. .	60
Johnson city village. .	68	Randolph village	48
Union village	63	Red House	55
Vestal	63	Salamanca city	72
Windsor	80	Salamanca	60
Windsor village	75	South Valley	50
		Yorkshire	50
		Delevan village	50

CATTARAUGUS COUNTY

Allegany	52
Allegany village	45
Ashford	57
Carrolton	57
Limestone village	50
Cold Spring	48
Conewango	52
East Randolph village. .	60
Dayton	55
South Dayton village. .	55
East Otto	55
Elko	88
Ellicottville	64
Ellicottville village	61
Farmersville	65
Franklinville	60
Franklinville village. .	67
Freedom	63
Great Valley	55
Hinsdale	74
Humphrey	64
Ischua	55
Leon	60
Little Valley	54
Little Valley village. .	57
Lyndon	55
Machias	53
Mansfield	60
Napoli	54
New Albion	65
Cattaraugus village	53
Olean city	62
Olean	75
Otto	63
Perrysburg	57
Perrysburg village	65

CATUGA COUNTY

Auburn city	75
Aurelius	69
Cayuga village	65
Brutus	75
Weedsport village	85
Cato	77
Cato village	65
Meridian village	75
Conquest	82
Fleming	60
Genoa	60
Ira	80
Cato village	65
Ledyard	72
Aurora village	40
Locke	70
Mentz	75
Port Byron village. .	75
Montezuma	70
Moravia	64
Moravia village	60
Niles	67
Owasco	65
Scipio	63
Sempronius	75
Sennet	64
Springport	62
Union Springs village. .	70
Sterling	70
Fairhaven village	63
Summerhill	70
Throop	66
Venice	60
Victory	67

CHAUTAUQUA COUNTY			Rate		
Cities and Towns	Rate		Cities and Towns	Rate	Per cent
	Per cent			Per cent	
Arkwright	64	....	Baldwin	65	....
Busti	61	....	Big Flats	55	....
Lakewood village	70	....	Catlin	60	....
Carroll	67	....	Chemung	60	....
Charlotte	60	....	Elmira city	85	....
Sinclairville village	57	....	Elmira	70	....
Chautauqua	67	....	Elmira Heights village	45	....
Mayville village	67	....	Erin	70	....
Cherry Creek	54	....	Horseheads	70	....
Cherry Creek village	60	....	Horseheads village	65	....
Clymer	60	....	Elmira Heights village	45	....
Dunkirk city	65	....	Southport	77	....
Dunkirk	65	....	Van Etten	74	....
Ellery	60	....	Van Etten village	60	....
Bemus Point village	68	....	Veteran	68	....
Ellicott	67	....			
Celeron village	52	....	CHENANGO COUNTY		
Falconer village	64	....	Afton	66	....
Ellington	53	....	Afton village	40	....
French Creek	70	....	Bainbridge	57	....
Gerry	60	....	Bainbridge village	55	....
Sinclairville village	57	....	Columbus	80	....
Hanover	67	....	Coventry	70	....
Forestville village	58	....	German	65	....
Silver Creek village	64	....	Greene	67	....
Harmony	66	....	Greene village	55	....
Panama village	71	....	Guilford	73	....
Jamestown city	68	....	Lincklaen	58	....
Kiantone	60	....	McDonough	68	....
Mina	65	....	New Berlin	60	....
Poland	55	....	New Berlin village	60	....
Pomfret	98	....	North Norwich	65	....
Fredonia village	57	....	Norwich city	53	....
Portland	55	....	Norwich	62	....
Brocton village	54	....	Otselic	69	....
Ripley	70	....	Oxford	73	....
Sheridan	70	....	Oxford village	65	....
Sherman	56	....	Pharsalia	64	....
Sherman village	70	....	Pitcher	68	....
Stockton	71	....	Plymouth	65	....
Villanova	61	....	Preston	66	....
Westfield	65	....	Sherburne	73	....
Westfield village	55	....	Earlville village	65	....
			Sherburne village	56	....
			Smithville	68	....
CHEMUNG COUNTY			Smyrna	65	....
Ashland	85	....	Smyrna village	56	....
Wellsburg village	75	....			

CLINTON COUNTY

Cities and Towns	Rate Per cent
Altona	33
Ausable	53
Keeseville village	68
Beekmantown	37
Black Brook	35
Champlain	44
Champlain village	45
Rouses Point village	40
Chazy	36
Clinton	15
Dannemora	32
Dannemora village	30
Ellenburg	30
Mooers	27
Mooers village	25
Peru	50
Plattsburg city	50
Plattsburg	40
Saranac	30
Dannemora village	30
Schuyler Falls	35

CORTLAND COUNTY

Cities and Towns	Rate Per cent
Cincinnatus	52
Cortland city	73
Cortlandville	73
Homer village	69
McGrawville village	65
Cuyler	65
Freetown	65
Harford	60
Homer	70
Homer village	60
Lapeer	72
Marathon	82
Marathon village	87
Preble	72
Scott	75
Solon	68
Taylor	65
Truxton	60
Virgil	73
Willett	70

COLUMBIA COUNTY

Ancram	55
Austerlitz	70
Canaan	80
Chatham	68
Chatham village	75
Claverack	80
Philmont village	80
Clermont	63
Copake	72
Gallatin	68
Germantown	41
Ghent	72
Chatham village	75
Greenport	55
Hillsdale	75
Hudson city	60
Kinderhook	63
Kinderhook village	55
Valatie village	60
Livingston	64
New Lebanon	61
Stockport	73
Stuyvesant	80
Taghkanic	80

DELAWARE COUNTY

Andes	29
Andes village	29
Bovina	40
Colchester	46
Davenport	48
Delhi	83
Delhi village	50
Deposit	44
Deposit village	52
Franklin	39
Franklin village	50
Hamden	51
Hancock	35
Hancock village	27
Harpersfield	41
Stamford village	45
Kortright	81
Masonville	46
Meredith	83
Middletown	42
Fleischmanns village	30
Margaretville village	30
Roxbury	47
Sidney	56
Sidney village	35

Cities and Towns	Rate Per cent	Cities and Towns	Rate Per cent
Stamford	32	Aurora	90
Hobart village	38	East Aurora village....	90
Stamford village	45	Boston	65
Tompkins	40	Brant	85
Walton	43	Farnham village	65
Walton village	35	Buffalo city	91
DUTCHESS COUNTY		Cheektowaga	60
Amenia	55	Depew village	57
Beacon city	75	Sloan village	60
Beekman	77	Clarence	83
Clinton	76	Colden	66
Dover	60	Collins	70
East Fishkill	60	Gowanda village	75
Fishkill	55	Concord	79
Fishkill village.....	45	Springville village	55
Hyde Park	60	East Hamburg	87
La Grange	74	Eden	81
Milan	75	Elma	65
Northeast	68	Evans	95
Millerton village	55	Angola village	70
Pawling	57	Grand Island	55
Pawling village	60	Hamburg	97
Pine Plains	76	Blasdell village	65
Pleasant Valley	60	Hamburg village	85
Pleasant Valley village..	46	Holland	76
Poughkeepsie city	80	Lackawanna city	58
Poughkeepsie	68	Lancaster	90
Wappingers Falls vil- lage	65	Depew village	57
Red Hook	60	Lancaster village	75
Red Hook village.....	60	Marilla	51
Tivoli village	55	Newstead	71
Rhinebeck	60	Akron village	80
Rhinebeck village	60	North Collins	85
Stanford	65	North Collins village..	60
Union Vale	65	Sardinia	76
Wappinger	68	Tonawanda city	73
Wappingers Falls vil- lage	65	Tonawanda	95
Washington	65	Kenmore village	75
Millbrook village	60	Wales	67
ESSEX COUNTY		West Seneca	65
Alden	56	ESSEX COUNTY	
Alden village	60	Chesterfield	68
Amhert	82	Keeseville village	68
Williamsville village...	85	Crown Point	64
		Elizabethtown	58
		Elizabethtown village..	40
		Essex	66

Cities and Towns	Rate Per cent
Jay	48
Keene	45
Lewis	55
Minerva	60
Moriah	60
Port Henry village....	.. 40
Newcomb	35
North Elba	55
Lake Placid village....	.. 70
Saranac Lake village....	.. 50
North Hudson	65
Saint Armand	55
Bloomington village ..	.. 50
Saranac Lake village..	.. 50
Schroon	41
Ticonderoga	68
Ticonderoga village ..	.. 70
Westport	45
Westport village	.. 40
Willsboro	50
Wilmington	58

FRANKLIN COUNTY

Altamont	35
Tupper Lake village....	.. 40
Bangor	50
North Bangor village....	58
Belmont	35
Bombay	50
Brandon	50
Brighton	35
Burke	50
Chateaugay	40
Chateaugay village	.. 35
Constable	37
Dickinson	45
Duane	37
Fort Covington	50
Fort Covington village..	.. 40
Franklin	41
Harriettstown	40
Saranac Lake village....	.. 50
Malone	61
Malone village	.. 60
Moir	62
Santa Clara	60
Waverly	48
Westville	45

FULTON COUNTY

Cities and Towns	Rate Per cent
Bleecker	65
Broadalbin	65
Caroga	50
Ephratah	80
Gloversville city	55
Johnstown city	55
Johnstown	65
Mayfield	65
Mayfield village	.. 55
Northampton	65
Northville village	.. 50
Oppenheim	60
Dolgeville village	60
Perth	75
Stratford	60

GENESEE COUNTY

Alabama	60
Alexander	60
Alexander village	.. 65
Batavia city	83
Batavia	71
Bergen	60
Bergen village	.. 65
Bethany	65
Byron	80
Darien	63
Elba	70
Elba village	69
Le Roy	80
Le Roy village....	.. 70
Oakfield	77
Oakfield village	.. 74
Pavilion	80
Pembroke	72
Corfu village	.. 59
Stafford	70

GREENE COUNTY

Ashland	72
Athens	66
Athens village	67
Cairo	56
Catskill	58
Catskill village	55
Coxsackie	85
Coxsackie village	85

Cities and Towns	Rate Per cent	Cities and Towns	Rate Per cent
Durham	80	Salisbury	55
Greenville	80	Schuyler	67
Halcott	35	Stark	70
Hunter	70	Warren	69
Hunter village	30	Webb	50
Tannersville village	60	Old Forge village	50
Jewett	60	Wilmurt	60
Lexington	68	Winfield	78
New Baltimore	62	West Winfield village..	75
Prattsville	52		
Windham	68		

JEFFERSON COUNTY

HAMILTON COUNTY		JEFFERSON COUNTY	
Arietta	63	Adams	72
Benson	64	Adams village	75
Hope	60	Alexandria	50
Indian Lake	65	Alexandria Bay village..	67
Inlet	62	Antwerp	60
Lake Pleasant	55	Antwerp village	57
Long Lake	30	Brownville	60
Morehouse	50	Brownville village	60
Wells	75	Dexter village	55
		Glen Park village	55
		Cape Vincent	70
		Cape Vincent village..	75
		Champion	63
		West Carthage village..	50
		Clayton	50
		Clayton village	40
		Ellisburg	72
		Belleville village	70
		Ellisburg village	70
		Mannsville village	70
		Henderson	80
		Henderson village	76
		Hounsfield	72
		Sacketts Harbor village..	70
		Le Ray	65
		Black River village	52
		Lorraine	75
		Lyme	65
		Chaumont village	62
		Orleans	45
		Pamelia	55
		Glen Park village	55
		Philadelphia	70
		Philadelphia village	66
		Rodman	80
		Rutland	65
		Black River village	52

HERKIMER COUNTY

Columbia	80
Danube	75
Fairfield	63
Middleville village	65
Frankfort	75
Frankfort village	75
German Flats	63
Ilion village	57
Mohawk village	52
Herkimer	68
Herkimer village	70
Litchfield	70
Little Falls city	70
Little Falls	44
Manheim	60
Dolgeville village	60
Newport	54
Middleville village	65
Newport village	75
Poland village	65
Norway	65
Ohio	41
Russia	55
Cold Brook village	50
Poland village	65

Cities and Towns	Rate Per cent	Cities and Towns	Rate Per cent
Theresa	55	Leicester	78
Theresa village	80	Leicester village	75
Watertown city	62	Lima	81
Watertown	72	Lima village	85
Wilna	50	Livonia	73
Carthage village	40	Livonia village	75
Worth	75	Mount Morris	63
		Mount Morris village	55
LEWIS COUNTY		North Dansville	65
Croghan	50	Dansville village	55
Croghan village	50	Nunda	68
Denmark	60	Nunda village	60
Copenhagen village	50	Ossian	74
Diana	40	Portage	74
Harrisville village	35	Sparta	63
Greig	40	Springwater	64
Harrisburg	64	West Sparta	64
High Market	54	York	78
Lewis	40		
Leyden	70	MADISON COUNTY	
Port Leyden village	75	Brookfield	75
Lowville	55	Brookfield village	70
Lowville village	50	Cazenovia	68
Lyonsdale	38	Cazenovia village	73
Lyons Falls village	42	De Ruyter	63
Port Leyden village	75	De Ruyter village	63
Martinsburg	40	Eaton	65
Montague	40	Morrisville	80
New Bremen	37	Fenner	70
Croghan village	50	Georgetown	72
Osceola	50	Hamilton	70
Pinckney	53	Earlville village	65
Turin	80	Hamilton village	62
Turin village	66	Lebanon	63
Watson	30	Lenox	52
West Turin	58	Canastota village	50
Constableville village	52	Wampsville village	45
Lyons Falls village	42	Lincoln	60
		Madison	68
LIVINGSTON COUNTY		Madison village	67
Avon	75	Nelson	65
Avon village	75	Oneida city	60
Caledonia	76	Smithfield	75
Caledonia village	65	Stockbridge	73
Conesus	76	Munnsville village	68
Geneseo	77	Sullivan	55
Geneseo village	76	Chittenango village	68
Groveland	71		

MONROE COUNTY			
Cities and Towns	Rate Per cent	Cities and Towns	Rate Per cent
Brighton	85	Palatine	50
Chili	85	Nelliston village	58
Clarkson	86	Palatine Bridge village	45
Gates	82	Root	75
Greece	90	Saint Johnsville	60
Hamlin	93	Saint Johnsville village	58
Henrietta	90		
Irondequoit	80	NASSAU COUNTY	
Mendon	90	Hempstead	52
Honeoye Falls village	73	Cedarhurst village	40
Ogden	84	East Rockaway village	30
Spencerport village	75	Floral Park village	35
Parma	85	Freeport village	55
Hilton village	55	Glen Cove city	60
Penfield	82	Hempstead village	55
Perinton	85	Lawrence village	55
East Rochester	65	Long Beach village	52
Fairport village	63	Lynbrook village	30
Pittsford	80	Mineola village	45
East Rochester village	65	Rockville Center village	35
Pittsford village	62	Woodsburg village	50
Riga	92	North Hempstead	50
Churchville village	85	Floral Park village	35
Rochester city	83	Great Neck Estates vil- lage	40
Rush	83	Mineola village	45
Sweden	95	Plandome village	30
Brookport village	86	Saddle Rock village	50
Webster	93	Sands Point village	50
Webster village	67	Oyster Bay	50
Wheatland	84	Farmingdale village	50
Scottsville village	75	Sea Cliff village	55
MONTGOMERY COUNTY		CITY OF NEW YORK	
Amsterdam city	57	Bronx Borough	93
Amsterdam	66	Brooklyn Borough	94
Fort Johnson village	65	Manhattan Borough	95
Hagaman village	75	Queens Borough	89
Canajoharie	70	Richmond Borough	89
Canajoharie village	70		
Fort Plain village	63		
Charleston	80	NIAGARA COUNTY	
Florida	67	Cambria	93
Glen	80	Hartland	88
Fultonville village	85	Middleport village	70
Minden	60	Lewiston	58
Fort Plain village	63	Lewiston village	48
Mohawk	68	Lockport city	61
Fonda village	73	Lockport	57

Cities and Towns	Rate Per cent	Cities and Towns	Rate Per cent
Newfane	93	Sherrill city	40
Niagara	72	Trenton	40
La Salle village.....	59	Holland Patent village..	35
Niagara Falls city.....	100	Prospect village	40
North Tonawanda city...	80	Ramsen village	45
Pendleton	65	Trenton village	40
Porter	52	Utica city	62
Youngstown village ..	42	Vernon	46
Royalton	87	Oneida Castle village..	45
Middleport village ..	70	Vernon village	37
Somerseset	95	Sherrill city village....	40
Barker village	50	Verona	57
Wheatfield	58	Vienna	38
Wilson	95	Western	43
Wilson village	80	Westmoreland	55
ONEIDA COUNTY		Whitestown	50
Annsville	40	Whitesboro village	45
Augusta	50	Yorksville village	45
Oriskany Falls village..	45	Oriskany village	45
Ava	45	ONONDAGA COUNTY	
Boonville	50	Camillus	85
Boonville village	43	Camillus village	55
Bridgewater	63	Cicero	60
Bridgewater village ..	65	Clay	85
Camden	55	DeWitt	65
Camden village	57	East Syracuse village..	60
Deerfield	46	Eastwood village	63
Florence	50	Elbridge	85
Floyd	63	Elbridge village	75
Forestport	40	Jordan village	85
Forestport village	53	Fabius	85
Kirkland	50	Fabius village	75
Clinton village	58	Geddes	65
Lee	43	Solvay village	70
Marcy	30	LaFayette	85
Marshall	58	Lysander	85
Waterville village	65	Baldwinsville village..	73
New Hartford	42	Manlius	70
New Hartford village..	45	Fayetteville village	52
Paris	50	Manlius village	58
Clayville village	30	Minoa village	65
Remsen	56	Marcellus	67
Remsen village	45	Marcellus village	64
Rome city	52	Onondaga	68
Sangerfield	67	Otisco	75
Waterville village	65	Pompey	75
Steuben	50		

Cities and Towns	Rate Per cent	Cities and Towns	Rate Per cent
Salina	75	Crawford	50
Liverpool village	73	Deer Park	27
Skaneateles	60	Goshen	43
Skaneateles village	62	Goshen village	63
Spafford	78	Greenville	55
Syracuse city	83	Hamptonburg	55
Tully	60	Highlands	65
Tully village	50	Highland Falls village..	95
Van Buren	75	Middletown city	50
Baldwinsville village....	73	Minisink	54
ONTARIO COUNTY		Unionville village	43
Bristol	78	Monroe	54
Canadice	68	Harriman village.....	40
Canandaigua city	70	Monroe village	65
Canandaigua	66	Montgomery	55
East Bloomfield	80	Montgomery village....	55
East Bloomfield village..	72	Walden village	67
Holcomb village	72	Mount Hope	56
Farmington	85	Newburg city	58
Geneva city	75	Newburg	60
Geneva	72	New Windsor	65
Gorham	78	Port Jervis city.....	50
Rushville village	78	Tuxedo	48
Hopewell	74	Wallkill	45
Manchester	83	Warwick	50
Clifton Springs village..	75	Warwick village	48
Manchester village	65	Wawayanda	50
Shortsville village	75	Woodbury	54
Naples	55	Harriman village	40
Naples village	50	ORLEANS COUNTY	
Phelps	76	Albion	83
Clifton Springs village..	60	Albion village	83
Phelps village	62	Barre	75
Richmond	65	Carlton	72
Seneca	68	Clarendon	85
South Bristol	60	Gaines	75
Victor	85	Albion village	83
Victor village	75	Kendall	78
West Bloomfield	78	Murray	75
ORANGE COUNTY		Holley village	77
Blooming Grove	66	Ridgeway	80
Washingtonville village..	68	Medina village	80
Chester	60	Shelby	75
Chester village	50	Medina village	90
Cornwall	65	Yates	80
Cornwall village	45	Lyndonville village	78

OSWEGO COUNTY

Cities and Towns	Rate Per cent	Cities and Towns	Rate Per cent
Albion	57	Maryland	68
Altmar village	75	Schenevus village	85
Amboy	65	Middlefield	70
Boylston	45	Cooperstown village	75
Constantia	52	Milford	65
Cleveland village	50	Milford village	65
Fulton city	55	Morris	60
Granby	65	Morris village	66
Hannibal	67	New Lisbon	73
Hannibal village	57	Oneonta city	60
Hastings	74	Oneonta	55
Central Square village	65	Otego	65
Mexico	62	Otego village	75
Mexico village	60	Otsego	65
Minetto	75	Cooperstown village	75
New Haven	61	Pittsfield	78
Orwell	63	Plainfield	70
Oswego city	77	Richfield	62
Oswego	60	Richfield Springs village	60
Palermo	70	Roseboom	70
Parish	67	Springfield	72
Parish village	68	Unadilla	62
Redfield	40	Unadilla village	70
Richland	60	Westford	78
Pulaaski village	55	Worcester	60
Sandy Creek	68		
Lacoma village	55		
Sandy Creek village	58		
Schroepfel	70		
Phoenix village	69		
Scriba	58		
Volney	53		
West Monroe	58		
Williamstown	53		

OTSEGO COUNTY

Burlington	70
Butternuts	73
Gilbertsville village	74
Cherry Valley	66
Cherry Valley village	66
Decatur	65
Edmeston	72
Exeter	65
Hartwick	70
Laurens	62
Laurens village	75

PUTNAM COUNTY

Carmel	72
Kent	50
Patterson	67
Phillipstown	50
Cold Spring village	65
Nelsonville village	65
Putnam Valley	48
Southeast	70
Brewster village	75

RENSSELAER COUNTY

Berlin	62
Brunswick	75
East Greenbush	70
Grafton	70
Hoosick	74
Hoosick Falls village	65
Nassau	63
Nassau village	56
North Greenbush	80
Petersburg	66

Cities and Towns	Rate Per cent	Cities and Towns	Rate Per cent
Pittstown	85	Hammond	50
Valley Falls village....	80	Hammond village	50
Poestenkill	65	Herkimer	60
Rensselaer city	75	Herkimer village	60
Sand Lake	65	Hopkinton	75
Schaghticoke	85	Lawrence	60
Schaghticoke village ..	70	Lisbon	60
Valley Falls village....	80	Louisville	53
Schodack	75	Macomb	55
Castleton village	66	Madrid	75
Stephentown	53	Massena	70
Troy city	90	Massena village	66
ROCKLAND COUNTY		Morristown	60
Clarkstown	70	Morristown village ..	45
Upper Nyack village....	80	Norfolk	65
Haverstraw	65	Norwood village	65
Haverstraw village	65	Ogdensburg city.....	70
West Haverstraw village	55	Oswegatchie	55
Orangetown	70	Heuvelton village	50
Grand View village....	60	Pariahville	75
Nyack village	83	Piercefield	50
Piermont village	65	Pierrepont	64
South Nyack village....	58	Pitcairn	54
Ramapo	77	Potsdam	70
Hillburn village	65	Norwood village	65
Spring Valley village..	80	Potsdam village	66
Suffern village	80	Rossie	40
Stony Point	50	Russell	65
SAINT LAWRENCE COUNTY		Stockholm	75
Brasher	70	Waddington	70
Canton	75	Waddington village ..	57
Canton village	74	SARATOGA COUNTY	
Rensselaer Falls village	75	Ballston	70
Clare	72	Ballston Spa village..	75
Clifton	72	Charlton	64
Colton	55	Clifton Park	70
De Kalb	58	Corinth	30
Richville village	60	Corinth village	22
DePeyster	72	Day	53
Edwards	55	Edinburg	42
Edwards village	55	Galway	64
Fine	65	Galway village	50
Fowler	65	Greenfield	40
Gouverneur	60	Hadley	40
Gouverneur village ...	65	Half Moon	58
		Malta	74
		Mechanicville city	50

Cities and Towns	Rate Per cent
Milton	65
Ballston Spa village....	75
Moreau	50
South Glens Falls vil- lage	43
Northumberland	54
Providence	58
Saratoga Springs city....	81
Saratoga	59
Schuylerville village ..	52
Victory Mills village....	60
Stillwater	58
Stillwater village	50
Waterford	63
Waterford village	58
Wilton	56

SCHENECTADY COUNTY

Duanesburg	70
Glenville	42
Scotia village	65
Niskayuna	44
Princetown	52
Rotterdam	43
Schenectady city	65

SCHOHARIE COUNTY

Blenheim	82
Broome	75
Carlisle	85
Cobleskill	72
Cobleskill village	72
Conesville	80
Esperance	76
Esperance village	80
Fulton	78
Gilboa	78
Jefferson	65
Middleburg	75
Middleburg village	75
Richmondville	72
Richmondville village..	72
Schoharie	70
Schoharie village	73
Seward	67
Sharon	75
Sharon Springs village..	75

Cities and Towns	Rate Per cent
Summit	73
Wright	80

SCHUYLER COUNTY

Catherine	71
Odessa village	63
Cayuta	60
Dix	63
Montour Falls village..	67
Watkins village	60
Hector	66
Burdett village	55
Montour	73
Montour Falls village..	67
Orange	60
Reading	57
Watkins village	60
Tyrone	58

SENECA COUNTY

Covert	65
Interlaken village	64
Fayette	75
Waterloo village	74
Junius	75
Lodi	78
Ovid	86
Ovid village	78
Romulus	70
Seneca Falls	70
Seneca Falls village....	65
Tyre	65
Varick	65
Waterloo	75
Waterloo village	74

STEBEN COUNTY

Addison	85
Addison village	95
Avoca	80
Avoca village	85
Bath	70
Bath village	67
Savona	69
Bradford	75
Cameron	73
Campbell	75

Cities and Towns	Rate Per cent	Cities and Towns	Rate Per cent
Canisteo	65	Huntington	35
Canisteo village	.. 52	Northport village	.. 75
Caton	75	Islip	75
Cohocton	60	Saltaire village	.. 65
Cohocton village	.. 65	Brightwaters village ..	.. 40
Corning city	86	Riverhead	72
Corning	58	Shelter Island	71
Dansville	58	Dering Harbor village..	.. 70
Erwin	75	Smithtown	60
Painted Post village...	.. 55	Southampton	62
Fremont	61	Sag Harbor village....	.. 70
Greenwood	66	Southampton village ..	.. 40
Hartsville	58	Southold	62
Hornby	58	Greenport village	.. 62
Hornell city	75		
Hornellsville	60	SULLIVAN COUNTY	
Arkport village	.. 53	Bethel	28
Howard	67	Callicoon	27
Jasper	70	Cochecton	33
Lindley	56	Delaware	22
Prattsburg	75	Fallsburg	15
Prattsburg village	.. 80	Woodridge village	.. 15
Pulteney	62	Forestburg	20
Rathbone	60	Fremont	25
Thurston	85	Highland	15
Trouseburg	57	Liberty	20
Tuscarora	70	Liberty village	.. 35
Urbana	75	Lumberland	15
Hammondsport village..	.. 69	Mamakating	28
Wayland	56	Wurtsboro village	.. 25
Wayland village	.. 56	Neversink	18
Wayne	73	Rockland	30
West Union	56	Thompson	24
Wheeler	70	Monticello village	.. 35
Woodhull	65	Tusten	20
Woodhull village	.. 63		
		TIOGA COUNTY	
SUFFOLK COUNTY		Barton	82
Babylon	61	Waverly village	.. 81
Amityville village	.. 55	Berkshire	76
Babylon village	.. 68	Candor	72
Brookhaven	64	Candor village	.. 85
Bellport village	.. 64	Newark Valley	71
Patchogue village	.. 65	Newark Valley village..	.. 70
Shoreham village	.. 50	Nichols	74
Easthampton	50	Nichols village	.. 65
Sag Harbor village....	.. 70	Owego	80
		Owego village	.. 86

Cities and Towns	Rate Per cent	Cities and Towns	Rate Per cent
Richford	79	Ulster	54
Spencer	63	Wawarsing	30
Spencer village	75	Ellenville village	15
Tioga	66	Woodstock	50

TOMPKINS COUNTY

Caroline	80
Danby	73
Dryden	77
Dryden village	84
Freeville village	83
Enfield	68
Groton	81
Groton village	78
Ithaca city	75
Ithaca	65
Cayuga Heights village	60
Lansing	58
Newfield	83
Newfield village	86
Ulysses	60
Trumansburg village	60

ULSTER COUNTY

Denning	20
Esopus	51
Rifton village	40
Gardiner	57
Hardenburg	30
Hurley	60
Kingston city	75
Kingston	60
Lloyd	50
Marbletown	65
Marlboro	40
Marlboro village	35
New Paltz	40
New Paltz village	42
Olive	35
Plattekill	40
Rochester	38
Rosendale	44
Rosendale village	38
Saugerties	65
Saugerties village	67
Shandaken	57
Pine Hill village	60
Shawangunk	27

WARREN COUNTY

Bolton	45
Caldwell	70
Lake George village	63
Chester	67
Glens Falls city	60
Hague	40
Horicon	35
Johnsburg	60
Luzerne	40
Queensbury	57
Stony Creek	60
Thurman	45
Warrensburg	50

WASHINGTON COUNTY

Argyle	78
Argyle village	80
Cambridge	75
Cambridge village	65
Dresden	43
Easton	85
Greenwich village	58
Fort Ann	54
Fort Ann village	64
Fort Edward	57
Fort Edward village	48
Granville	60
Granville village	65
Greenwich	73
Greenwich village	58
Hampton	67
Hartford	70
Hebron	79
Jackson	78
Kingsbury	48
Hudson Falls village	58
Putnam	46
Salem	73
Salem village	76
White Creek	68
Cambridge village	65
Whitehall	69
Whitehall village	61

WAYNE COUNTY					
Cities and Towns	Rate Per cent		Cities and Towns	Rate Per cent	
Arcadia	72	....	Mamaroneck	70	....
Newark village	..	57	Larchmont village	..	72
Butler	65	....	Mamaroneck village	..	70
Wolcott village	..	50	Mount Pleasant	70	....
Galen	75	....	Briar Cliff Manor vil- lage	..	75
Clyde village	..	73	No. Tarrytown village	..	80
Huron	63	....	Pleasantville village	..	74
Lyons	70	....	Mount Vernon city	72	....
Lyons village	..	63	New Castle	76	....
Macedon	75	....	Mount Kisco village	..	80
Macedon village	..	85	New Rochelle city	97	....
Marion	60	....	North Castle	65	....
Ontario	66	....	North Salem	65	....
Palmyra	80	....	Ossining	85	....
Palmyra village	..	80	Briar Cliff Manor vil- lage	..	75
Rose	67	....	Ossining village	..	75
Savannah	80	....	Pelham	53	....
Savannah village	..	80	North Pelham village	..	75
Sodus	45	....	Pelham village	..	61
Walworth	58	....	Pelham Manor village	..	52
Williamson	55	....	Poundridge	64	....
Wolcott	57	....	Rye	57	....
Red Creek village	..	52	Mamaroneck village	..	70
Wolcott village	..	50	Port Chester village	..	70
WESTCHESTER COUNTY			Rye village	..	64
Bedford	65	....	Scarsdale	52	....
Mount Kisco village	..	80	Scarsdale village	..	52
Cortlandt	80	....	Somers	69	....
Croton-on-Hudson vil- lage	..	80	White Plains city	60	....
Peekskill village	..	80	Yonkers city	85	....
Eastchester	55	....	Yorktown	60	....
Bronxville village	..	60	WYOMING COUNTY		
Tuckahoe village	..	55	Arcade	75	....
Greenburg	80	....	Arcade village	..	58
Ardley village	..	85	Attica	72	....
Dobbs Ferry village	..	70	Attica village	..	68
Elmsford village	..	75	Bennington	65	....
Hastings-on-Hudson vil- lage	..	75	Castile	77	....
Irvington village	..	70	Castile village	..	75
Tarrytown village	..	95	Perry village	..	61
Harrison	59	....	Covington	67	....
Lewisboro	70	....	Eagle	67	....

CITIES AND TOWNS		YATES COUNTY	
Cities and Towns	Rate Per cent	Cities and Towns	Rate Per cent
Gainesville	75	Barrington	68
Gainesville village	.. 56	Benton	67
Silver Springs village..	.. 75	Penn Yan village.....	.. 63
Genesee Falls	72	Italy	75
Java	70	Jerusalem	60
Middlebury	70	Middlesex	75
Wyoming village	.. 75	Milo	70
Orangeville	67	Penn Pan village.....	.. 63
Perry	80	Potter	78
Perry village	.. 61	Rushville village	.. 78
Pike	80	Starkey	70
Pike village	.. 70	Dundee village	.. 64
Sheldon	70	Torrey	65
Warsaw	85	Dresden village	.. 45
Warsaw village	.. 67		
Wethersfield	80		

MEETING OF STATE BOARD OF EQUALIZATION

ALBANY, *September 3, 1918.*

The State Board of Equalization assembled in the office of the President, in the State Tax Department, Tuesday, September 3, 1918, pursuant to law.

Present:

Hon. Ralph W. Thomas, State Tax Commissioner.

Marshall M. France, Deputy State Tax Commissioner.

The meeting was called to order by Hon. Ralph W. Thomas, of the State Tax Commission, at 10 o'clock A. M.

Deputy Commissioner Marshall M. France, of the State Tax Department, was appointed secretary pro tem.

The secretary read the call of the meeting.

The chairman announced that, no quorum being present, a recess would be taken to Tuesday, September 17, 1918, at 12 o'clock noon.

Meeting adjourned.

M. M. FRANCE,
Secretary Pro. Tem.

ALBANY, *September 17, 1918.*

Pursuant to adjournment duly taken on the 3d day of September, 1918, the State Board of Equalization met at the office of the president, in the State Tax Department, in the Capitol, at 12 o'clock noon.

Present:

Hon. Walter H. Knapp, President State Tax Commission.

Hon. Ralph W. Thomas, State Tax Commissioner.

Lewis K. Rockefeller, Deputy Tax Commissioner.

Owing to the absence of Mr. Marshall M. France, who was appointed temporary secretary at the former meeting, on motion

of President Knapp, seconded by Commissioner Thomas, Mr. Lewis K. Rockefeller was appointed secretary pro tem of said Board.

There being no quorum present, it was, on motion of Commissioner Thomas, seconded by President Knapp,

Ordered, that the said meeting be adjourned until September 24, 1918, at 12 o'clock noon, at the office of the State Tax Department, in the Capitol in the city of Albany. Motion duly carried.

Meeting adjourned.

LEWIS K. ROCKEFELLER,
Secretary Pro Tem.

ALBANY, N. Y., *September 24, 1918.*

The State Board of Equalization met, pursuant to adjournment, at the office of the president, in the State Tax Department, Albany, N. Y., at 12 o'clock noon.

Present:

Hon. Edward Schoeneck, Lieutenant-Governor.
Hon. Thaddeus C. Sweet, Speaker of the Assembly.
Hon. Francis M. Hugo, Secretary of State.
Hon. Eugene M. Travis, Comptroller.
Hon. James L. Wells, Treasurer.
Hon. Merton E. Lewis, Attorney-General.
Hon. Frank M. Williams, State Engineer and Surveyor.
Hon. Walter H. Knapp, State Tax Commissioner.
Hon. John J. Merrill, State Tax Commissioner.

The meeting was called to order by Hon. Francis M. Hugo, the Secretary of State.

On motion of the Secretary of State, seconded by the Attorney-General, Hon. Thaddeus C. Sweet was unanimously elected chairman of the meeting and Mr. Horace G. Tennant was elected secretary.

By direction of the chairman, the secretary called the roll and reported a quorum present.

The following gentlemen were heard by the Board :

Hon. Jacob A. Cantor and Mr. Frank J. Bell, representing the department of taxes and assessments of the city of New York ;

Mr. John H. Ehrehart, representing the New York Central Railroad Company ;

Mr. Charles M. Carter, representing Westchester county.

These gentlemen argued in favor of the claims of their respective clients, presenting papers and documents in support of their claims. At the conclusion of these arguments the Board, on motion of Commissioner Knapp, went into executive session.

In executive session Commissioner Knapp moved the adoption of the tentative table on equalization prepared by the State Tax Commission. After some deliberation thereon, it was moved by the Attorney-General, seconded by Speaker Sweet, that the rate for Jefferson county be fixed at 70.

Motion carried — Ayes 6 ; noes 3.

Commissioner Knapp then moved that the tentative table, as amended, be the table adopted by this Board. Motion seconded by the Secretary of State.

Motion carried — Ayes 6 ; noes 3.

On motion the Board adjourned sine die.

HORACE G. TENNANT,
Secretary.

STATE EQUALIZATION TABLE FOR THE YEAR 1918

COUNTIES	Assessed value of real property (1917)	Rate of equal- ization	Full value of real property at rate of equalization	Amount deducted from assessed value of real property
1 Albany.....	\$146,692,887	81	\$181,102,329	.....
2 Allegany.....	22,916,146	87	34,203,202	.....
3 Bronx.....	714,226,994	93	767,986,015	\$52,856,192
4 Broome.....	63,991,293	75	85,321,724	.....
5 Cattaraugus.....	46,131,516	65	61,740,793	.....
6 Cayuga.....	42,857,980	72	59,524,972	.....
7 Chautauqua.....	75,623,909	75	100,831,878	.....
8 Chemung.....	41,992,954	80	52,491,192	.....
9 Chenango.....	18,282,352	65	28,126,695	.....
10 Clinton.....	10,627,622	45	23,616,937	.....
11 Columbia.....	27,456,631	67	40,980,046	.....
12 Cortland.....	18,071,610	74	24,421,094	.....
13 Delaware.....	26,876,933	52	40,147,948	.....
14 Dutchess.....	70,486,601	72	97,898,056	.....
15 Erie.....	620,068,299	90	688,964,777	26,748,658
16 Essex.....	18,434,818	57	32,341,786	.....
17 Franklin.....	13,908,905	50	27,817,810	.....
18 Fulton.....	17,638,586	60	29,307,643	.....
19 Genesee.....	37,089,009	75	49,452,012	.....
20 Greene.....	14,985,368	66	22,705,103	.....
21 Hamilton.....	5,048,058	55	9,178,287	.....
22 Herkimer.....	39,510,834	68	58,104,167	.....
23 Jefferson.....	49,703,014	70	71,004,305	.....
24 Kings.....	1,790,901,437	93	1,925,700,469	132,535,219
25 Lewis.....	11,760,424	57	20,632,323	.....
26 Livingston.....	29,356,839	75	39,142,452	.....
27 Madison.....	22,514,196	70	32,163,137	.....
28 Monroe.....	340,142,961	82	414,808,489	.....
29 Montgomery.....	33,051,745	63	53,891,658	.....
30 Nassau.....	135,750,644	51	266,177,733	.....
31 New York.....	5,088,344,403	94	5,413,132,343	426,687,018
32 Niagara.....	142,772,377	90	158,635,974	6,158,950
33 Oneida.....	88,987,011	60	148,311,685	.....
34 Onondaga.....	203,386,547	80	254,233,183	.....
35 Ontario.....	44,177,087	76	58,127,746	.....
36 Orange.....	64,118,018	55	116,578,214	.....
37 Orleans.....	29,170,476	83	35,145,151	.....
38 Oswego.....	35,981,315	70	51,401,879	.....
39 Otsego.....	25,262,885	69	36,612,876	.....
40 Putnam.....	14,299,456	66	21,665,842	.....
41 Queens.....	569,865,007	89	640,297,760	18,456,212
42 Rensselaer.....	86,009,522	86	100,011,072	.....
43 Richmond.....	91,211,159	89	102,484,448	2,954,055
44 Rockland.....	34,677,301	70	49,539,001	.....
45 Saint Lawrence.....	48,397,145	65	74,457,146	.....
46 Saratoga.....	32,708,130	60	54,513,550	.....
47 Schenectady.....	76,564,259	62	123,490,740	.....
48 Schoharie.....	12,280,548	76	16,158,615	.....
49 Schuyler.....	7,044,419	64	11,006,904	.....
50 Seneca.....	18,138,597	75	24,184,796	.....
51 Steuben.....	46,064,427	75	61,459,236	.....
52 Suffolk.....	103,051,431	64	161,017,860	.....
53 Sullivan.....	7,784,853	35	22,242,437	.....
54 Tioga.....	14,403,709	78	18,466,293	.....
55 Tompkins.....	26,883,890	80	33,604,862	.....
56 Ulster.....	34,623,870	60	57,706,450	.....
57 Warren.....	16,635,727	61	27,271,683	.....
58 Washington.....	21,042,372	68	30,944,664	.....
59 Wayne.....	35,821,459	71	50,452,759	.....
60 Westchester.....	457,012,022	76	601,331,607	.....
61 Wyoming.....	22,481,200	75	29,974,933	.....
62 Yates.....	12,735,577	70	18,193,681	.....
	\$12,006,966,764		\$13,942,530,422	\$666,396,304

STATE EQUALIZATION TABLE FOR THE YEAR 1918 — *Continued*

COUNTIES	Amount added to assessed value of real property	Equalized value of real property	Assessed value of personal property (other than bank stock) subject to taxation (1917)	Total equalized value of real property and assessed value of personal (other than bank stock)
1 Albany	\$9,268,016	\$155,960,903	\$4,550,865	\$160,511,768
2 Allegany	6,538,816	29,454,962	535,118	29,990,080
3 Bronx		661,370,802	9,524,400	670,895,202
4 Broome	9,485,692	73,476,985	913,070	74,390,065
5 Cattaraugus	13,038,147	53,169,663	620,833	53,790,490
6 Cayuga	8,408,472	51,261,452	1,023,082	52,284,544
7 Chautauqua	11,210,042	86,833,951	1,130,660	87,964,611
8 Chemung	3,211,179	45,204,133	1,213,305	46,417,438
9 Chenango	5,939,671	24,222,023	551,395	24,773,418
10 Clinton	9,710,707	20,338,329	287,200	20,625,529
11 Columbia	7,834,384	35,291,015	702,413	35,993,428
12 Cortland	2,968,240	21,030,850	626,600	21,657,450
13 Delaware	13,697,499	34,574,432	454,880	35,029,312
14 Dutchess	13,820,814	84,307,415	2,068,400	87,275,815
15 Erie		593,319,641	26,933,545	620,253,186
16 Essex	9,417,138	27,851,956	373,190	28,226,146
17 Franklin	10,047,114	23,936,019	1,699,606	25,655,625
18 Fulton	7,677,946	25,316,532	566,710	25,883,242
19 Genesee	5,407,856	42,586,865	799,450	43,386,315
20 Greene	4,507,712	19,553,080	242,775	19,796,565
21 Hamilton	2,856,059	7,904,117	7,420	7,911,537
22 Herkimer	10,527,056	50,037,950	647,070	50,684,960
23 Jefferson	11,444,160	61,147,174	1,472,605	62,619,779
24 Kings		1,658,366,218	57,502,715	1,715,868,933
25 Lewis	6,007,629	17,768,053	350,980	18,119,033
26 Livingston	4,351,685	33,708,524	1,079,007	34,787,531
27 Madison	5,183,912	27,698,108	849,085	28,547,193
28 Monroe	17,079,980	357,222,941	3,138,475	360,361,416
29 Montgomery	12,458,435	46,410,180	503,681	46,913,861
30 Nassau	93,475,120	229,225,764	3,764,600	232,990,384
31 New York		4,661,657,385	339,106,700	5,000,764,085
32 Niagara		136,613,427	350,940	136,964,367
33 Oneida	38,735,390	127,722,401	1,172,050	128,894,451
34 Onondaga	15,552,862	218,979,400	6,137,628	225,077,037
35 Ontario	5,831,108	50,038,195	983,850	51,042,045
36 Orange	36,276,293	100,394,311	2,084,885	102,479,196
37 Orleans	1,006,670	30,266,146	215,330	30,481,476
38 Oswego	8,284,728	44,266,043	1,225,706	45,491,729
39 Otsego	6,267,230	31,530,115	986,910	32,517,025
40 Putnam	4,358,638	18,658,094	516,150	19,174,244
41 Queens		551,408,795	10,266,200	561,674,995
42 Rensselaer	117,571	86,127,093	3,017,782	89,144,875
43 Richmond		88,257,104	2,756,300	91,013,404
44 Rockland	7,984,477	42,661,778	259,400	42,921,178
45 Saint Lawrence	15,723,531	64,120,676	1,595,900	65,716,576
46 Saratoga	14,237,608	46,945,738	547,195	47,492,933
47 Schenectady	29,782,981	106,347,240	761,121	107,108,361
48 Schoharie	2,634,857	13,915,405	31,184	14,229,589
49 Schuyler	2,434,458	9,478,877	137,045	9,616,822
50 Seneca	2,688,759	20,827,356	379,265	21,206,621
51 Steuben	6,832,766	52,927,193	968,370	53,895,563
52 Suffolk	35,613,218	138,664,649	2,841,175	141,505,824
53 Sullivan	11,369,791	19,154,644	137,180	19,297,834
54 Tioga	1,490,018	15,902,727	299,745	16,202,472
55 Tompkins	2,055,797	28,939,687	650,850	29,590,537
56 Ulster	15,071,516	49,695,386	333,695	50,029,081
57 Warren	6,849,981	23,485,708	2,046,289	25,531,997
58 Washington	5,606,417	26,648,789	666,955	27,315,744
59 Wayne	7,627,225	43,448,684	403,006	43,851,690
60 Westchester	60,840,074	517,852,096	6,643,456	524,495,552
61 Wyoming	3,332,481	25,813,681	629,820	26,443,301
62 Yates	2,932,378	15,667,955	375,120	16,043,075
Total	\$666,396,304	\$12,006,966,764	\$513,853,047	\$12,520,819,811

VALUES OF REAL PROPERTY EXEMPT FROM TAXATION

COUNTIES	1918	COMPARED WITH 1917	
		Increase	Decrease
1 Albany	\$83,250,777	\$880,190	.....
2 Allegany	2,701,786	54,215	.....
3 Bronx	203,027,800	4,976,870	.....
4 Broome	12,060,058	271,127	.....
5 Cattaraugus	4,815,236	589,541	.....
6 Cayuga	6,531,321	79,037	.....
7 Chautauqua	7,496,055	295,829	.....
8 Chemung	10,188,350	151,491	.....
9 Chenango	1,865,215	.....	\$80,619
10 Clinton	5,823,507	.....	194,717
11 Columbia	4,091,616	.....	51,180
12 Cortland	2,200,028	198,316	.....
13 Delaware	1,618,807	.....	105,940
14 Dutchess	13,886,655	.....	788,321
15 Erie	92,600,819	2,711,860	.....
16 Essex	2,144,753	2,453	.....
17 Franklin	1,224,261	.....	70,380
18 Fulton	3,442,670	959,643	.....
19 Genesee	4,282,684	.....	343,650
20 Greene	1,688,749	97,425	.....
21 Hamilton	129,770	19,375	.....
22 Herkimer	5,333,175	57,225	.....
23 Jefferson	7,237,185	.....	78,285
24 Kings	370,209,749	16,933,348	.....
25 Lewis	819,686	44,678	.....
26 Livingston	2,581,200	.....	66,842
27 Madison	3,106,986	41,750	.....
28 Monroe	37,270,069	1,687,040	.....
29 Montgomery	3,917,937	65,917	.....
30 Nassau	8,115,655	.....	305,580
31 New York	1,514,655,337	23,965,850	.....
32 Niagara	17,234,291	511,963	.....
33 Oneida	14,088,665	.....	763,688
34 Onondaga	35,085,722	863,539	.....
35 Ontario	5,245,033	.....	25,320
36 Orange	21,165,074	1,000,328	.....
37 Orleans	7,017,430	238,106	.....
38 Oswego	7,077,680	210,466	.....
39 Otsego	3,147,800	92,448	.....
40 Putnam	726,050	32,455	.....
41 Queens	80,060,875	1,323,765	.....
42 Rensselaer	15,711,828	41,011	.....
43 Richmond	30,863,105	2,374,380	.....
44 Rockland	2,936,800	.....	441,750
45 Saint Lawrence	6,019,295	373,478	.....
46 Saratoga	9,063,229	5,202,759	.....
47 Schoenectady	13,241,699	2,368,644	.....
48 Schoharie	1,414,475	77,752	.....
49 Schuyler	405,508	.....	50,034
50 Seneca	1,973,880	.....	901,695
51 Steuben	5,678,621	.....	128,063
52 Suffolk	11,957,469	.....	2,522,800

VALUES OF REAL PROPERTY EXEMPT FROM TAXATION — *Cont'd*

COUNTIES	1918	COMPARED WITH 1917	
		Increase	Decrease
53 Sullivan.....	\$879,540	\$47,020	.....
54 Tioga.....	2,174,532	.....	\$1,285
55 Tompkins.....	7,625,087	.....	11,432
56 Ulster.....	4,083,238	.....	212,078
57 Warren.....	2,408,864	.....	61,526
58 Washington.....	4,165,481	156,748	.....
59 Wayne.....	11,935,082	.....	102,577
60 Westchester.....	65,269,999	335,968	.....
61 Wyoming.....	2,226,759	64,976	.....
62 Yates.....	1,142,015	28,335	.....
	\$2,809,793,022	\$69,427,321	\$7,307,747
	.....	7,307,747	.....
Net increase.....	.....	*\$62,119,574	.....
Net increase.....	.....	†49,574,213	.....
Net increase.....	.....	‡\$12,545,361	.....

* For State.

† For New York city.

‡ In State outside New York city.

OWNERSHIP

	1918	Increase	Decrease
United States.....	\$108,958,402	\$2,843,495	.....
State of New York.....	115,454,699	1,059,796	.....
Counties.....	27,488,644	.....	\$582,090
Cities.....	1,864,989,825	52,681,591	.....
Towns.....	13,809,923	725,645	.....
Villages.....	10,516,241	87,376	.....
Schools.....	26,796,194	.....	214,549
Private.....	641,779,094	5,518,310	.....
Total.....	\$2,809,793,022	\$62,916,213	\$796,639
	.....	796,639	.....
Net increase 1918 over 1917.....	.....	\$62,119,574	.....

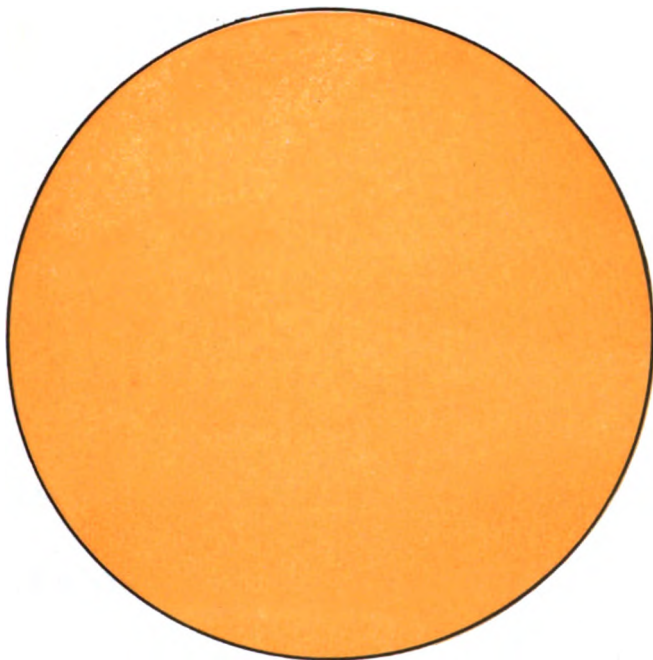
NET INCREASE FOR FIVE YEARS

1914 over 1913.....	\$106,271,495
1915 over 1914.....	133,087,582
1916 over 1915.....	96,451,488
1917 over 1916.....	141,078,146
1918 over 1917.....	62,119,574

PRINCIPAL INCREASES REPORTED FOR 1918 OVER 1917

Sewer systems and disposal plants.....	\$10,890,820
Subways	17,259,848
Parks and playgrounds	20,298,299
Municipal lighting plants	197,300
Public schools	4,654,070

COMPARISON OF STATES ASSESSING PROPERTY AT FULL
VALUE WITH STATES NOT ASSESSING PROPERTY AT
FULL VALUE



40 States of the Union whose Statutes require the Assessment of **Property**
at Full Value



8 States of the Union whose Statutes do not require the Assessment of
Property at Full Value

STATUS OF TAXATION IN OTHER STATES

STATUS OF TAXATION IN OTHER STATES

ALABAMA

Real estate is assessed biennially and personal property annually. The assessment is made by county assessors on the basis of sworn statements furnished by the taxpayers. The penalty for failure to make a return to the assessor is 10 per cent added to the assessment. Improvements made to real estate are entered annually upon the assessment-roll.

In 1915 the State Tax Commission was abolished and in its place was substituted the State Board of Equalization. This board consists of three members appointed by the Governor for terms of six years. It has supervisory powers over local taxing officials and has the power to order reassessments of property.

Alabama is one of the three states in the Union which has no inheritance tax law. A collateral inheritance tax law was enacted in 1848, but it was repealed in 1868.

A state income tax law was enacted in 1843. It was poorly administered and the receipts were small. Finally in 1884 it was abolished. The first report of the State Board of Equalization submitted in 1918 recommended the enactment of a new state income tax law. Such a law was enacted by the Legislature in 1919.

Public service companies are assessed by the State Board of Equalization, such assessment to include both tangible and intangible property.

ARIZONA

Arizona has a permanent tax commission consisting of three persons who are elected by the people.

Assessment of property is made annually by county assessors. There are no town assessors. Property is assessed upon the sworn statement furnished the assessor by the taxpayer and

personal visitation by the assessor, the law being equally mandatory upon the taxpayer and the assessor. The penalty for furnishing a false list is assessment for that year at five times the value of the property.

The state has an inheritance tax law enacted in 1912 which applies to both direct and collateral heirs. The rates are progressive.

There is no state income tax.

The commonwealth has a blue sky law regulating investment companies.

Producing mines, railroads, telephone, telegraph, express, sleeping-car companies and private car lines are assessed by the State Tax Commission. The method used in assessing producing mines is to capitalize the average net earnings for a period of years at varying rates according to the classification of the mine, said rates ranging from 15 to $33\frac{1}{3}$ per cent and no depreciation or interest being allowed. With railroads, telephone and telegraph companies the average net earnings for a period of years are capitalized at 8 per cent. In case there are no net earnings the property is assessed on a physical or reconstruction basis. Express companies pay a state tax of 6 per cent of their gross earnings earned solely within the state.

ARKANSAS

In 1917 Arkansas changed from the county assessor to the township assessment plan. While the county assessor is still retained the law requires the county court to appoint two citizens and property owners in each township of the county to sit with the county assessor during the assessment of property in said township. The Arkansas State Tax Commission in their fifth biennial report states that this law is the greatest advancement toward a fair, just and adequate assessment made since the state was admitted into the Union in 1836. This is in striking contrast to the tendency in other states where township assessors are being superseded by county assessors.

Real estate is assessed once every two years in the odd numbered years. All other assessments are made annually. Every person of full age and sound mind is required to list all property

owned or in his possession. For refusal of the taxpayer to make a list of his property, after demand duly made by the assessor, a penalty equal to twenty-five per cent of the total taxes on the property for that year is levied against it.

The tax rate for state purposes is limited by the constitution to 1 per cent on the assessed valuation of property. The state constitution also provides for a limitation of tax rate for county and municipal purposes.

All taxes, state, county and municipal, are collected by the county collector and his deputies.

Arkansas has a permanent Tax Commission consisting of three members who are appointed by the Governor. The State Tax Commission is also the State Board of Equalization. The Tax Commission supervises the work of the county and township assessors.

The state has an inheritance tax law under which both direct and collateral heirs are taxed. The rates are progressive. Its first law enacted in 1901 taxed collateral heirs only. In 1907 it was extended to include direct heirs.

There is no state income tax.

The property of railroad, telegraph, telephone, express, sleeping car and pipe line companies, and of every power, heating, electric, gas, water, street car, toll road, toll bridge, and similar corporations doing business in the state is assessed by the State Tax Commission.

Personal property includes all gas, oil and water mains, pipes, conduits and subways; tracks, roads and bridges of street railways, turnpikes and bridge companies; and all apparatus of telegraph and telephone lines. In many other states this property is classified as real estate.

CALIFORNIA

Instead of township assessors the state has county assessors who are elected by the people for a term of four years.

A State Board of Equalization performs the same work which in many states devolves upon a permanent tax commission.

All property is to be assessed annually. Land and improvements thereon are separately assessed. Taxpayers are to

file with the assessors a list of their property, both real and personal. A refusal to file such a list subjects the taxpayer to a fine of \$100. One-half of such fine is payable to the county treasury and one-half to the assessor.

There is no state income tax.

The state has an inheritance tax law, taxing both direct and collateral heirs, and the rates are progressive. Its first law, enacted in 1893, taxed collateral heirs only. In 1905 it was extended to include direct heirs.

Mortgages, deeds of trust, contracts or other obligations by which a debt is secured, when land is pledged as security for the payment thereof, together with the money represented by such debt, are not taxable, the interest represented thereby in the property covered is taxed to the property owner.

Public utilities are taxed on their gross earnings by the State Board of Equalization as follows: Companies engaged in the transmission or sale of gas or electricity 5.6 per cent; railroads, including street railways, $5\frac{1}{4}$ per cent; telephone and telegraph companies 4.2 per cent; sleeping car, dining car, drawing-room car, palace car companies, refrigerator, oil, stock, fruit and other car-loaning and car companies 3.95 per cent; and companies doing express business on any railroad, steamboat, vessel or stage line, $\frac{9}{10}$ of 1 per cent.

COLORADO

In the case of property mortgages, conveyed or pledged for security of a loan or debt then due, the property, notes, mortgages, deeds of trust, etc., are assessed as a unit. Mortgages as such are not assessed.

Cities, towns and school districts are limited to a tax levy which must not be more than a 5 per cent increase over the preceding year, except by permission of the State Tax Commission.

All property is to be assessed annually. Taxpayers are required to list their property. Failure to file a return or making false return incurs a penalty of not more than \$1,000.

The State has a permanent Tax Commission which supervises the work of county assessors. There are no township assessors. The State Tax Commission has the power to make a reassessment of property when in its judgment property has not been assessed at its true and full cash value by county assessors.

The collection of taxes, state, county and municipal, is made by the county treasurer.

The state has an inheritance tax law enacted in 1901, taxing both direct and collateral heirs, and the rates are progressive.

There is no state income tax.

Railroad, telegraph, telephone, express, sleeping car and private car companies and other public utility companies are assessed by the State Tax Commission upon the true value of the property of such companies in the state determined by the unit rule on a mileage basis. Special privileges, franchises and the like are classed as intangible property and assessed in connection with the tangible property as a unit.

CONNECTICUT

In Connecticut there are no county assessors, the assessment of property being made by town and city assessors. Taxpayers are required to file with the assessor a verified list of all their taxable property. If the taxpayer fails to make out such list, the assessors must prepare the same, adding 10 per cent to the valuation as a penalty.

In 1917 the Legislature made it mandatory for all towns in the state to revalue its real estate once in ten years. Real estate in each town must be viewed by at least two of the assessors and the first revaluation must be completed on or before February 1, 1920.

There is a State Tax Commissioner appointed by the Governor for a term of four years. He is a member of the State Board of Equalization, the other members being the treasurer and comptroller.

In 1915 the Legislature imposed a business tax on all corporations, exclusive of public utilities, banks and insurance companies. The rate is 2 per cent on the net earnings of such corporations.

Public utilities are taxed by the State Board of Equalization upon their gross earnings. The rates are as follows: Street railways, $4\frac{1}{4}$ per cent; telephone companies, 4 per cent; railroads, $3\frac{1}{2}$ per cent; telegraph, cable, and dining, sleeping, chair or parlor car companies, 3 per cent; express companies, 2 per cent; water, gas, electric and power companies, $1\frac{1}{2}$ per cent.

There is an inheritance tax law, taxing both direct and collateral heirs, and the rates are progressive. Its first law was enacted in 1889 and taxed collateral heirs only. In 1897 it was extended to include direct heirs.

DELAWARE

Delaware has no permanent Tax Commission. The people elect district assessors for each of the hundreds in the three counties of the state, who make assessments of property, both real and personal. Each county has a board of assessment which is appointed by the levy court of the county. It supervises the work of assessment as made by the district assessors.

The assessment of real estate outside of Wilmington is made every fourth year, but the district assessors each year revise the same. In Wilmington there is an annual assessment of both real and personal property. Personal property throughout the state is assessed annually. Houses and lots in cities and villages are assessed on the basis of annual rental at the rate of \$100 for every \$12 rental, plus any excess of true value thereover. Rents are assessed by the district assessor at the rate of \$100 for each \$8 received and are assessed to the persons receiving the same.

The Legislature in 1917 enacted a state income tax law which imposes a tax of 1 per cent on net income above \$1,000.

There is an inheritance tax law, taxing both direct and collateral heirs, and the rates are progressive. This was the fifth state in the Union to enact an inheritance tax law. This law was passed by the Legislature in 1869 and applied to collateral heirs only. In 1917 it was extended to include direct heirs.

Public service corporations are taxed by many special laws. Telephone, telegraph and cable companies have a tax on wire mileage and transmitters in use and express companies pay a tax of 6 per cent on gross earnings in the state. Electric heat companies pay a tax of one mill on the dollar on gross receipts in the state. Oil and pipe line companies pay a tax of $\frac{3}{5}$ of 1 per cent on gross earnings in the state.

Telegraph companies also pay annually sixty cents per mile for the longest wire in the state, thirty cents per mile for the next

longest and twenty cents per mile for each other wire in the state.

Telephone companies are taxed the same as telegraph companies, with an additional tax of twenty-five cents on each transmitter located in the state.

The following railroads are allowed to commute all their other state taxes by the payment of specific amounts: Philadelphia, Wilmington and Baltimore Railway Company, \$50,000; Baltimore and Philadelphia Railway, \$30,000; Delaware Railway, \$25,000; Philadelphia and Reading Railway, \$5,000; Delaware, Maryland and Virginia Railway, \$1,500; Maryland, Delaware and Virginia Railway, \$500.

FLORIDA

Florida has an annual assessment of property made by county assessors from lists furnished by taxpayers. Failure of the taxpayer to list his property causes him to lose the right to a reduction of valuation.

A State Tax Commission was created by an act of the Legislature in 1913. It was abolished in 1918.

The only state tax upon public service companies is an annual license tax of \$10 for every mile of railroad tracks in the state, one-half of the receipts being distributed to the various counties in proportion to the mileage.

Florida is one of the three states in the Union which has no inheritance tax law.

The commonwealth had a state income tax in part from 1845 to 1855, when the system was abolished.

GEORGIA

Georgia has an annual assessment of property by county boards of assessors based upon sworn statements of taxpayers listing their property. Persons who fail to make lists are penalized by double taxation.

There is a State Tax Commissioner appointed by the Governor who supervises the work of the county boards of assessors. He also acts as assistant to the State Comptroller-General.

The state has an inheritance tax law enacted in 1913, and

amended in 1919, taxing both direct and collateral heirs. There is an exemption of \$5,000 for direct heirs.

There is no state income tax. During 1863 and 1864 the commonwealth tried income taxation but the experiment proved to be a failure.

Public service companies are assessed by the Comptroller-General and the assessment apportioned to the different counties according to mileage.

The commonwealth has a blue sky law regulating investment companies.

IDAHO

Property is assessed annually by county assessors. Each taxpayer is required to furnish under oath a list of his property. Refusal to make a statement deprives the taxpayer of all rights before the county board of equalization.

Land is classified in the assessment-roll as agricultural, timber, cut-over and burnt, mineral, grazing and waste lands, and city and town lots, and the two latter are further classified as business and residence lots.

The state constitution provides that the tax rate for state purposes shall never exceed ten mills on each dollar, except by a vote of the people on each tax levy which exceeds such constitutional limitation.

A State Tax Commission was created in 1913. It was abolished by the Legislature in 1915 on account of a decision of the Supreme Court with respect to the authority of the Commission to compel a county board of equalization to adopt its judgment in equalizing property liable to taxation. Under the provisions of the state constitution the legislature cannot assess property, nor can any appointive board do so.

There is no state income tax.

The state has a blue sky law regulating investment companies.

Idaho has an inheritance tax law enacted in 1907, taxing both direct and collateral heirs, and the rates are progressive.

Public service companies are assessed by the State Board of Equalization, which board consists of the governor, secretary of state, attorney-general, auditor and treasurer. The assessment is apportioned among the counties according to mileage.

ILLINOIS

Real estate is assessed once every four years, but the general assessment is corrected annually for changes prior to April 1st. Personal property is assessed annually. Taxpayers are required to list their property. While owners of real estate are required to list such real estate the value is determined by the assessor on actual view. Property is assessed at one-half of the full value which is equalized usually at about 60 per cent of sales value.

Part of the state operates under the township system of taxation, having assessors elected by the townships who assess property in those towns. In other parts of the state, in counties having a population of less than 125,000, the county treasurer is ex officio the county assessor and either he or his deputies make the assessment. In counties having a population of 125,000 or more there is a board of assessors of five members elected by the people who assess property. The county assessor system prevails in the southern part of the state where the early settlers came largely from the south, while the township system prevails in the northern part of the state where the early settlers came largely from New England.

There is no state income tax.

A blue sky law was enacted in 1919 regulating investment companies.

The state has an inheritance tax law enacted in 1895, taxing both direct and collateral heirs, and the rates are progressive.

Illinois has a permanent Tax Commission constituted in 1919. It directs and supervises the assessment for taxation of all real and personal property within the state and also has the power to order reassessments of property.

Public service corporations are assessed in part by the State Tax Commission.

The Illinois Central Railroad according to the requirements of its charter pays to the state 7 per cent of its gross earnings. All other railroads are assessed on their railroad track and rolling stock by the State Tax Commission and upon their other real estate and personalty by local assessors. Other corporations are assessed by local assessors on the value of their tangible property; and by the State Tax Commission on the excess in the value of their capital stock including the franchise over the value of their tangible property.

INDIANA

In Indiana the collection of all taxes — state, county and municipal — is in the hands of one person, the county treasurer, thus bringing all the taxes levied against any individual together as one bill. The exception to this is that cities in the larger class collect the city taxes.

The State Board of Tax Commissioners consists of three members appointed by the Governor for four years of which only two members can be of the same political party. Their salary is \$4,500 per year, and they also receive traveling expenses. Each commissioner has to execute a bond of \$10,000 before entering upon his duties.

Real estate is assessed but once every four years, but other property is assessed annually. However, the State Board of Tax Commissioners has the power to order reassessment of real estate oftener than four years, if it appears necessary.

Taxpayers are required to list their property, both real and personal, with the assessors. For failure to give a true list of property the taxpayer is liable to a fine of not less than ten dollars nor more than five hundred dollars.

The assessment of property is made by township assessors, who work under the immediate supervision of the county assessors, who in turn are under the direction of the State Board of Tax Commissioners.

Indiana has no income tax. It has an inheritance tax law first imposed in 1913 upon both direct and collateral heirs. The rates are progressive.

Public utilities are taxed by the State Board of Tax Commissioners upon the excess of the cash value of their capital stock over the assessed value of their property.

IOWA

All property subject to taxation is required to be listed by the owner at its actual value. It is then assessed for taxation at twenty-five per cent. of such actual value. Real estate is listed once every two years, in the odd year. In the even numbered years the assessment-roll is corrected by adding the value of the improvements made during the preceding year. Personal property is assessed annually.

Since 1858 Iowa has had township and city assessors. Previous to that time it had county assessors. The adoption of the township system of assessment of property appears to have been the logical result of the settlement of the state from the northern states where that type of local institutions predominated.

There is no permanent State Tax Commission.

Iowa has a blue sky law regulating investment companies.

There is no state income tax.

The state has an inheritance tax law, tax both direct and collateral heirs, and the rates are progressive.

State, county and municipal taxes are collected by the county treasurers.

The executive council, consisting of the Governor, Secretary of State, auditor and treasurer, make the assessment of telephone and telegraph companies and of railroads. The assessment so made is apportioned among the counties on a mileage basis.

KANSAS

With the exception of cities of the first and second class which may have annual assessments, real estate is assessed once in four years. The last assessment was in 1918. In other years the assessment is changed to meet the changes in improvements. Personal property is assessed annually.

Taxpayers are obliged to list their property with the assessors. A fine of not less than fifty dollars nor more than five thousand dollars is the penalty for failing to submit a sworn statement or submitting a false statement.

The assessment is made by county assessors elected by the people, except in counties of fifty-five thousand or less the county clerk acts as county assessor, unless the people of such county by a referendum decide to change to an elected county assessor.

There is a permanent State Tax Commission, composed of three commissioners appointed by the Governor for a term of four years. The Tax Commission has general supervision over the assessment of property. It also acts as a Board of Railroad Assessors, Inheritance Tax Commission, and State Board of Equalization.

There is no state income tax.

Kansas has a blue sky law regulating investment companies.

State, county and municipal taxes are collected by county treasurers.

According to statute there is a limitation of tax rates varying according to the population of the county.

Public service companies, such as railroads, street railways, electric lines, telephone and telegraph companies, and oil or gas pipe lines are assessed by the State Tax Commission when their property extends into more than one county. If all in one county it is assessed by the county assessors. Express companies are assessed by the State Tax Commission at the rate of 4 per cent. of their gross earnings within the state.

An inheritance tax law was enacted in 1909 taxing both direct and collateral heirs. This law was repealed in 1913. In 1915 a new law was enacted taxing only collateral heirs.

KENTUCKY

Kentucky has an annual assessment of property based upon a sworn statement of property by each taxpayer. Refusal to list property is subject to a fine of not over one hundred dollars. Rendering a false statement is subject to a fine of not over five hundred dollars.

In 1918 county assessors were abolished and county tax commissioners substituted in their place. One county tax commissioner is elected by the people for each county, but before the candidate's name can appear upon the official ballot for election such candidate must have passed an examination, held by the State Tax Commission, as to fitness.

There is a permanent State Tax Commission, consisting of three commissioners appointed by the Governor, of which only two members can belong to the dominant political party of the state. The commissioners must also be freeholders. Besides supervising the work of county tax commissioners in making assessments of property, it acts as a State Board of Equalization. The commission also has the power to make a reassessment of property.

There is no state income tax. A partial state income tax was in operation from 1867 to 1872 when the law was declared unconstitutional.

The state has an inheritance tax law, taxing both direct and collateral heirs and the rates are progressive.

The state constitution provides for a limitation of tax rates varying according to the population of cities and towns.

Outside of cities, state, county and municipal taxes are collected by county sheriffs.

Public service companies are assessed by the State Tax Commission upon their franchises by taking the market value of the capital stock and bonds with allowance for tangible property otherwise assessed. When business is done in more than one state it is proportioned according to the gross earnings within the state.

LOUISIANA

Assessment of property is made annually. Taxpayers are required to swear to the list of their property.

There is one assessor for each parish elected by the people for a term of four years. However, the parish of Orleans has an assessor for each municipal district.

Outside the parish of Orleans, the taxes are collected by the sheriff. In the parish of Orleans taxes are collected by a tax collector who is elected by the people.

There is no state income tax. A state income tax was introduced in Louisiana in 1864 but it has not been levied since 1898, as the state constitution adopted that year did not authorize the levying of income taxes.

The state has an inheritance tax law enacted in 1898, taxing both direct and collateral heirs. Direct heirs pay a tax at the rate of 2 per cent. on all amounts above ten thousand dollars, and collateral heirs pay a tax at the rate of 5 per cent. on all amounts above ten thousand dollars. The receipts from the inheritance tax go solely for the support of the public schools. No inheritance tax is due on property that has already borne its just proportion of taxation.

The state constitution provides for a limitation of tax rates.

There is a Board of State Affairs, consisting of three members appointed by the Governor, which supervises the work of the parish assessors and acts as a State Board of Equalization. This Board of State Affairs has all the essentials of a State Tax Commission.

Public service companies such as railways, telephone, telegraph, sleeping car and express companies are assessed by the Board of State Affairs.

MAINE

Assessment of property is made by town assessors. Taxpayers are notified by general notice to bring in a list of their property. In the assessment of real estate the assessors are required to estimate and record separately the land value exclusive of buildings. Assessment of property is made biennially.

Maine has the township system of taxation. There are no county assessors.

The commonwealth has a Board of State Assessors appointed by the Governor. This board consists of three members, only two of which can be of the same political party.

The Board of State Assessors supervises the work of the local assessors and has the power to make reassessments. It also acts as a State Board of Equalization.

There is no state income tax.

The state has an inheritance tax law, taxing both direct and collateral heirs and the rates are progressive. Its first law enacted in 1893 taxed only collateral heirs. In 1909 it was extended to include direct heirs.

There is a blue sky law regulating investment companies.

Public service companies, such as railroads, street railways, telephone, telegraph, express and sleeping car companies are assessed by the Board of State Assessors upon their gross receipts within the state. The rates vary according to the amount of the receipts.

MARYLAND

The state has a permanent Tax Commission composed of three persons who are resident taxpayers of the commonwealth and qualified voters thereof. Not more than two members shall be of the same political party. One member shall be a resident of the city of Baltimore, one a resident of the counties of the eastern shore, and the remaining member a resident of the counties of the western shore. The term of office is six years, and the salary is \$6,000 a year for the chairman and \$5,000 a year for the other two members.

There is no annual assessment of property, but the State Tax Commission is obliged by law to enforce and execute a continuing method of assessment and to require that all property be reviewed for assessment at least once in every five years.

The inheritance tax is upon collateral heirs only, direct heirs being exempt. The rate is 5 per cent on every one hundred dollars of clear value. Estates valued at less than five hundred dollars are not taxed. Maryland was the third state in the Union to impose an inheritance tax, the law being enacted in 1845.

Public utility companies are taxed upon their gross earnings by the State Tax Commission as follows: 2 per cent per annum upon gross earnings of telephone, oil, pipe line companies, guarantee and fidelity companies, and title insurance companies, $2\frac{1}{2}$ per cent per annum upon gross earnings of telegraph, cable, express or transportation, parlor car, sleeping car, safe deposit and trust companies; 1 per cent per annum upon gross earnings of electric light companies, $1\frac{1}{2}$ per cent per annum upon gross earnings of gas companies. Steam railroads are subject to a graduated tax as follows: $1\frac{1}{4}$ per cent on the gross earnings up to and including one thousand dollars per mile; 2 per cent on the gross earnings from one thousand to two thousand dollars per mile; and $2\frac{1}{2}$ per cent on earnings above two thousand dollars per mile.

MASSACHUSETTS

The commonwealth has an annual assessment of property. Under the statutes the assessors publish a notice requiring the inhabitants of each town or city to furnish verified lists of all their property. In case no list is filed the assessor estimates the value of the taxpayer's estate. If this value appears excessive the taxpayer has the remedy of filing a list and submitting to a penalty of fifty per cent in addition to what the list shows in valuation.

Massachusetts has the township system of taxation. There are no county assessors.

There is a State Tax Commissioner, who is appointed by the Governor. He supervises the work of local assessors.

There is a state income tax law enacted in 1916 which is administered by the State Tax Commissioner. Incomes received from the trades, professions or employments are taxed at the rate of $1\frac{1}{2}$ per cent; incomes received from dealing in intangible property are taxed at the rate of 3 per cent; and incomes received from intangibles are taxed at the rate of 6 per cent.

The commonwealth has an inheritance tax law, taxing both direct and collateral heirs and the rates are progressive. Its first law was enacted in 1891 taxing only collateral heirs. In 1907 it was extended to direct heirs.

Public service companies are assessed by the State Tax Commissioner on their corporate excess. From the market value of the capital certain items are deducted which are taxed locally or which lie beyond the jurisdiction of the state. Regarding the taxation of corporate excess the Massachusetts Commission of Taxation in 1875 said: "This system of corporate taxation had its origin here, and may be fairly claimed as a Massachusetts specialty. We regard it as a most valuable contribution to fiscal science, and other states have already copied its methods."

MICHIGAN

The assessment of all property is made annually. Taxpayers must furnish supervisors with sworn statements of value of property. Wilful neglect or refusal to furnish a sworn statement subjects the taxpayer to a fine ranging from one hundred dollars to one thousand dollars.

The commonwealth has the township system of taxation, assessments in each township being made by supervisors who are elected by the people. There are no county assessors.

The State Board of Tax Commissioners consists of three members who are appointed by the Governor. It has supervisory powers over local assessing officers. It also has the power to make réassessments.

There is no state income tax.

Public service companies are assessed at their true cash value by the State Board of Assessors. This board consists of the three state tax commissioners and the Governor of the state, who is a member ex officio.

Michigan has a blue sky law regulating investment companies.

The commonwealth has an inheritance tax law enacted in 1899 which taxes both direct and collateral heirs, although the tax on direct heirs applies to personal property only.

MINNESOTA

Real estate is assessed biennially in the even numbered years. In odd numbered years the assessor corrects the assessment for new structures or losses. Personal property is assessed annually. In assessing real estate the value of the land is determined separately from the value of all structures and improvements thereon.

Taxpayers are required to list their personal property. In the case of money and credits only failure to list causes the assessor to add 50 per cent to the estimated value. There is no penalty for failure to list other personal property.

Property is classified and assessed at the following rates: 50 per cent of full value for iron ore whether mined or unmined; 25 per cent for household goods and furniture; $33\frac{1}{3}$ per cent for live stock, agricultural products, stocks of merchandise, manufacturers' manufactured articles and unplotted real estate; and 40 per cent for all remaining property. Money and credits are separately assessed at their full value and a flat rate of three mills applied. This classification of property was brought about by an amendment to the state constitution in 1906 which stated that taxes shall be uniform upon the same class of subjects.

The commonwealth has the township system of taxation. There are no county assessors.

There is a permanent State Tax Commission created in 1907 consisting of three commissioners who are appointed by the Governor. It supervises the work of local assessors and has the power to make reassessments of property. It also acts as a State Board of Equalization.

There is no state income tax.

The state has an inheritance tax law enacted in 1905, taxing both direct and collateral heirs, and the rates are progressive.

Minnesota has a blue sky law regulating investment companies.

State, county and municipal taxes are collected by county treasurers.

The following public service companies are assessed by the State Tax Commission upon their gross earnings derived from operation in the state: Railroads at the rate of 5 per cent per annum; express companies, 8 per cent; freight line companies, 6 per cent; sleeping car companies, 5 per cent, and telephone companies, 3 per cent. These taxes are in lieu of all other taxes and assessments and the revenue is used solely for state purposes and is not distributed.

MISSISSIPPI

Real estate is assessed biennially; personal property annually. Taxpayers are required to furnish sworn lists of their property. Assessment is made by county assessors.

In 1916 a permanent State Tax Commission was created to supervise the work of county assessors. It consists of three commissioners appointed by the Governor. They must be freeholders.

In 1918 Mississippi enacted an inheritance tax law.

The commonwealth has a state income tax law by which incomes in excess of \$2,500 pay a tax of five mills on the dollar.

State and county taxes are collected by the county sheriff.

Public service companies, such as railroads, telephone, telegraph, express, sleeping car, dining car and palace car companies are assessed by the State Railroad Commission.

MISSOURI

Assessment is made annually. Taxpayers are required to make statements under oath of all their property with value thereof. Penalty is a fine ranging from \$10 to \$1,000.

Part of the state operates under the township system, having township assessors, while the remainder has county assessors.

A permanent State Tax Commission was created in 1917. It supervises the work of local assessors and also has the power to make reassessments. A determined but unsuccessful effort was made in the state legislature in 1919 to abolish the State Tax Commission.

The commonwealth has a blue sky law regulating investment companies.

There is an inheritance tax law, taxing both direct and collateral heirs and the rates are progressive. Its first law was enacted in 1899, taxing only collateral heirs. In 1917 it was extended to include direct heirs.

Missouri has a state income tax law, the rate being 1 per cent on incomes, with an exemption of \$2,000 for heads of families and an exemption of \$1,000 for other persons, and an additional exemption of \$200 for each dependent child.

There is a constitutional limitation of tax rates varying according to population.

Public service companies are assessed by the State Tax Commission.

MONTANA

Assessment is made annually by county assessors. Taxpayers are to report property to assessors. Refusal to furnish a list or falsifying the same is subject to a penalty of \$500.

In 1919 the Legislature provided for the classification of property and its assessment at varying rates as follows: Class one, annual net proceeds of mines and mining claims, to be assessed at 100 per cent of its full value; class two, household goods and furniture to be assessed at 20 per cent; class three, live stock and agricultural products, to be assessed at $33\frac{1}{3}$ per cent; class four, all land, town and city lots, with improvements, and manufacturing and mining machinery, to be assessed at 30 per cent; class five, moneys and credits, including state, county and municipal bonds, but not including the moneyed capital embraced in the banking business, to be assessed at 7 per cent; class six, shares of stock of banks, to be assessed at 40 per cent; class seven, all property not included in the six preceding classes, to be assessed at 40 per cent.

State and county taxes are collected by the county treasurer.

There is no state income tax.

The commonwealth has an inheritance tax law, enacted in 1897.

In 1917 the Legislature imposed a business tax on corporations at the rate of 1 per cent of net incomes from all sources within the state.

Public service companies, such as railroads, telephone and telegraph companies, and electric power and transmission lines are assessed upon both their property and franchises by the State Board of Equalization.

NEBRASKA

Real estate is assessed but once in four years, although improvements over one hundred dollars in value are added to the assessment-roll, while losses to property from fire, flood or otherwise are deducted. Land and improvements are assessed separately. Personal property is assessed annually.

All classes of property are assessed on the basis of 20 per cent of the actual value.

Taxpayers are required to list their personal property. The making of a false statement or the refusal to list property is punishable by a fine of from \$50 to \$2,000.

The commonwealth has an inheritance tax law enacted in 1901, taxing both direct and collateral heirs and the rates are progressive.

There is no state income tax.

State, county and municipal taxes are collected by the county treasurer.

The main track, right of way, and rolling stock of railroads are assessed by the State Board of Equalization.

NEVADA

All property is assessed annually. Taxpayers are required to make statements under oath of their property. Penalties for neglect or refusal to make statements are punishable by a fine of from \$10 to \$500.

Property is assessed by county assessors. State, county and municipal taxes are collected by county treasurers.

A permanent State Tax Commission was created in 1913. In 1919 the Legislature reorganized it to consist of seven members, the Governor and one member of the public service commission being commissioners ex officio. The other members represent the five leading industries of the state, that is, one member for the live stock interests, one for the banking interests, one for

the business interests, one for the mining interests and one for the land interests. It supervises the work of the county assessors and also acts as a State Board of Equalization in connection with county assessors.

The commonwealth has an inheritance tax law enacted in 1913, taxing both direct and collateral heirs and the rates are progressive.

There is no state income tax.

Public service companies are assessed by the State Tax Commission, said assessment to include the value of both property and franchises.

NEW HAMPSHIRE

Property is assessed annually. Each taxpayer is required to furnish a sworn inventory of his property. The penalty for omitting the inventory or for a false inventory is doamage of four times as much as the property would be appraised at, if duly returned.

The commonwealth operates under the township system of taxation. There are no county assessors.

There is a permanent State Tax Commission which supervises the work of the local assessors. It consists of three members who are appointed by the Supreme Court. Another duty of this commission is to supervise municipal accounting by the officers of counties, cities, towns, villages and school districts.

New Hampshire has a blue sky law regulating investment companies.

There is no state income tax.

The commonwealth has an inheritance tax law, taxing both direct and collateral heirs and the rates are progressive. Its first law enacted in 1905 taxed only collateral heirs. In 1919 it was extended to include direct heirs.

Public service companies are assessed by the State Tax Commission. The Legislature in 1919 passed an exemption act for street railways shown to the public service commission to be incapable of earning sufficient money to pay operating expenses and taxes.

NEW JERSEY

Property is assessed annually.

There is a State Board of Taxes and Assessments consisting of five members appointed by the Governor for a term of three years. Only three members can be of the same political party. This board supervises the work of the local assessors.

There is no state income tax.

The commonwealth has an inheritance tax law, taxing both direct and collateral heirs and the rates are progressive. Its first law was enacted in 1892 and taxed only collateral heirs. In 1914 it was extended to include direct heirs.

The main stem, franchise and rolling stock of railroads are assessed by the State Board of Taxes and Assessments. All other public service companies are assessed by local assessors, the assessments being based upon their gross earnings. The rate upon street railways being 5 per cent; and in 1919 the rate upon gas, electric light, heat and power companies being 4 per cent, to be increased to 5 per cent in 1920.

NEW MEXICO

Property is assessed annually by county assessors. Taxpayers are required to furnish sworn lists of property. For a false list or failure to render a list the penalty is an increase of 25 per cent in the assessed value.

Lands are to be designated on the assessment lists according to their character, as agricultural, grazing, coal, saline, mineral, timber, and town, city or village lots.

There is a State Tax Commission consisting of three commissioners appointed by the Governor for a term of six years. This commission supervises the work of county assessors.

An inheritance tax law was enacted by the Legislature in 1919.

In 1919 the Legislature enacted a state income tax law. According to this law the taxpayer may offset his income tax by presentation of a tax receipt for tax paid upon personal property.

Railroad, telegraph, telephone and sleeping car companies are assessed by the State Tax Commission upon their actual value. The assessment is apportioned among the different counties on a mileage basis. The net output of mines is also assessed by the State Tax Commission.

NORTH CAROLINA

Assessment of real property is in force for four years except when improvements have been made, or deterioration has taken place, to the extent of \$100. Personal property is assessed annually.

Taxpayers are required to furnish sworn statements of their property to the assessors. Penalty for not listing property is \$10 for every \$100 withheld from the assessors.

State and county taxes are collected by the county sheriff.

The State Corporation Commission, consisting of three members, elected by the people for six years, acts as a State Board of Tax Commissioners in supervising the tax officers. It further performs the functions of a State Board of Equalization.

There is a state income tax law which dates back to 1849. It taxes gross incomes in excess of \$1,250 from salaries, fees, trades, professions, and from property not already taxed. The state constitution provides that no income shall be taxed when the property from which the income is derived is taxed. Consequently the receipts from the state income tax are small.

Public service companies are assessed by the State Corporation Commission.

North Carolina was the fourth state in the Union to enact an inheritance tax law. This taxed collateral heirs only and was imposed in 1847. In 1897 it was extended to include direct heirs.

NORTH DAKOTA

In North Dakota all property is divided into two classes, assessed at 100 per cent and 50 per cent, respectively, of actual value. Class one, assessed at 100 per cent, includes all railroads and other public utilities, bank stock, land, exclusive of structures and improvements, flour mills, elevators, warehouses and storehouses, buildings and improvements upon railroad rights-of-way, and structures and improvements upon town and city lots used for business purposes. Class two, assessed at 50 per cent, includes all live stock, agricultural implements, engines, threshing machines, structures and improvements used for homes upon town and city lots, and all other property not specifically mentioned in either class.

There is an exemption act accompanying the assessment of property which exempts all buildings and improvements upon farm lands, \$1,000 upon all structures and improvements upon city lots occupied by the owners as homes, and \$1,000 upon farming tools and implements and equipment of farms.

There is a State Tax Commissioner who is secretary of the State Board of Equalization and subordinate to it. His acts are reviewable by it and he is removable at their pleasure.

There are county supervisors of assessors who supervise the work of the township and city assessors. All property is assessed annually.

Railroads, including street railways and certain other public service companies, are assessed by the State Board of Equalization. This assessment is arrived at by deducting from the market value of the shares of stock the aggregate amount of indebtedness. To this is added the value of the franchise. The assessment is apportioned to counties according to mileage.

Taxes for state, county, town, city and school purposes are collected by county treasurers. There are no township collectors of taxes.

The state has an income tax, dividing all incomes into earned and unearned. On earned incomes, a rate of $\frac{1}{4}$ of 1 per cent upon the first \$1,000 or fraction thereof is provided, progressing by the addition of $\frac{1}{4}$ of 1 per cent on each \$1,000 until \$20,000 is reached; on the next \$10,000 the rate is 6 per cent; from \$30,000 to \$40,000 it is 8 per cent; and on all incomes in excess of \$40,000 it is 10 per cent.

Unearned incomes are subject to a tax of $\frac{1}{2}$ of 1 per cent upon the first \$1,000 or fraction thereof, and the rate progresses by $\frac{1}{2}$ of 1 per cent until \$10,000 is reached. All incomes between \$10,000 and \$20,000 bear a tax of 6 per cent; between \$20,000 and \$30,000, 8 per cent; and in excess of \$30,000, 10 per cent. The measure provides for collection at the source and for payment of the income tax with personal property tax receipts.

The inheritance tax is upon both direct and collateral heirs and the rates are progressive. Its first law, enacted in 1903, taxed only collateral heirs. In 1913 it was extended to include direct heirs.

OHIO

Personal property must be listed annually by the owners. The law provides a penalty of fifty per cent in addition to the true amount of property as ascertained by the assessor in case a person refuses to list his property or makes a false list. Each county is made the unit for assessing real estate and the county auditor is the assessor of all real estate in the county.

There is a permanent State Tax Commission created by an act of the Legislature in 1910, which is composed of three commissioners who are appointed by the Governor. Besides supervising the work of local assessing officers, it has the power to order reassessments when in its opinion property is not assessed at its true value.

In 1910 the Smith one per cent law was enacted by the Legislature, placing a limitation on tax rates. Tax rates for state, county, city, town and school purposes are limited to 10 mills on the dollar. The levy for debt, that is, interest and sinking fund, is limited to 5 mills on the dollar. And a state levy for good roads is limited to 5 mills on the dollar. Thus the highest tax rate any taxing district can have is 15.5 mills on the dollar.

All taxes, state, county and local, are collected by the county treasurers.

Ohio has a blue sky law regulating investment companies.

There is no state income tax. Yet the first territorial tax in 1792, when Ohio was part of the Northwest Territory, was largely an income tax as the statute shows. It read as follows:

“The assessors are required to assess the individuals of their village or district according to their best judgment in just proportion to their wealth in the county and ability to pay either in money or specific articles, agreeably to the order of assessment they shall receive from the commissioners.”

Public service companies are assessed by the State Tax Commission upon their gross earnings within the state at varying rates.

Ohio's first inheritance tax law, enacted in 1894, was declared unconstitutional in 1895. A new inheritance tax law was enacted in 1904, but that part applying to direct heirs was repealed in

1906. The present direct inheritance tax law took effect on June 5, 1919.

A proposed amendment to the state constitution providing for the classification of property to be taxed at varying rates was defeated by the voters November 4, 1919. The present constitution states that all property shall be taxed at a uniform rate.

OKLAHOMA

Property is assessed annually by county assessors. Every person owning taxable property is required to list his property and the assessor is required to administer an oath as to the correctness of the list.

Oklahoma has no permanent State Tax Commission.

The state has a blue sky law regulating investment companies.

There is a state income tax law, with exemptions of \$3,000 for unmarried persons, and \$4,000 for married persons, and an additional exemption of \$300 for each dependent child.

The commonwealth has an inheritance tax law, taxing both direct and collateral heirs and the rates are progressive. The first law, enacted in 1907, was practically declared invalid by the courts, and a new law was passed by the Legislature in 1915.

Two acts have been passed by the Legislature providing for a graduated land tax on ownership of more than 640 acres of land, said tax to be in addition to the general property tax. Both acts have been nullified by the courts.

State, county and municipal taxes are collected by the county treasurers.

Telegraph companies, and car companies, such as refrigerator and tank cars owned by others than railroads, are assessed upon their gross earnings by the State Board of Equalization. Other public service companies are assessed by the State Board of Equalization on the ad valorem basis. The State Board of Equalization consists of the governor, auditor, treasurer, secretary of state, attorney-general, state examiner and inspector, and president of the board of agriculture.

OREGON

Annual assessment of property made is by county assessors. Taxpayers are required under penalty of \$50 to furnish the county

assessor with a sworn list of his property. Tax maps are provided and in use by all assessors.

In 1917 the people of Oregon at a special election amended the state constitution so as to classify the subjects of taxation and tax these classes at different rates.

The commonwealth has a blue sky law regulating investment companies.

There is no state income tax.

The state has an inheritance tax law, enacted in 1903, taxing both direct and collateral heirs and the rates are progressive.

State, county and municipal taxes are collected by the county sheriffs.

Public service companies are assessed by the State Tax Commission. This assessment includes both property and franchises. The State Tax Commission consists of the governor, secretary of state and treasurer, who are members *ex officio*, and they appoint one other member. Besides supervising the work of county assessors it acts as a State Board of Equalization.

PENNSYLVANIA

Triennial assessment of real estate and annual assessment of personal property exists in Pennsylvania. Sworn lists of personal property are required to be made by the taxpayers. False returns are punishable by a fine of \$500 and imprisonment not exceeding seven years, while 50 per cent is added for refusal to make return.

In 1913 the Stein Law was enacted, referring to second class cities, that is, Pittsburg and Scranton, gradually reducing each year the assessment of improvements upon land until 1925 when and thereafter land is to be assessed at full value while the buildings are to be assessed at 50 per cent of full value.

There is no permanent State Tax Commission.

The commonwealth has no state income tax.

Pennsylvania was the first state in the Union to adopt an inheritance tax law, a collateral inheritance tax law being passed by the Legislature in 1826. In 1897 the Legislature passed a direct inheritance tax law, but the Supreme Court of the state in 1899 decided that this law was unconstitutional. The grounds on which this decision was based was that the state constitution provided that all taxes should be uniform and that the law of

1897 exempting estates of \$5,000 or less from the direct inheritance tax destroyed the uniformity prescribed by the constitution. A new direct inheritance tax act was enacted by the Legislature of 1917 with no exemptions whatever.

Public service companies, such as railroad, pipe line, conduit, street car, telephone, telegraph, express and electric light companies, pay a tax of 8 mills on the dollar of gross receipts from business in the state. This tax is administered by the auditor general.

RHODE ISLAND

Annual assessment of property by town assessors. Taxpayers are required to deliver to the assessor a sworn list of property. Whoever neglects to furnish a sworn statement has no remedy if overassessed.

There is a State Board of Tax Commissioners, three in number, six-year terms, appointed by the Governor, and they must not all be of one political party. The commission has no powers of revision or control of local assessors or assessment.

There is no state income tax.

In 1916 the Legislature enacted an inheritance tax law taxing both direct and collateral heirs and the rates are progressive.

Public service companies are assessed by the State Board of Tax Commissioners on their gross earnings. This is in lieu of any other tax on their intangible personalty.

SOUTH CAROLINA

Real estate is assessed every fourth year. Personal property is assessed annually. Taxpayers are required to furnish sworn lists of property and its value. Failure to furnish such a list or furnishing a false list is punishable by an increase of 50 per cent in assessed value.

Town and city assessors are appointed by the Governor.

A State Tax Commission was constituted in 1915 by the consolidation of the State board of equalization and State board of assessors. It consists of three commissioners who are appointed by the Governor. It supervises the work of local assessors and has power to order the reassessment of property. It also compiles and reports statistics relative to the natural resources of the State.

State, county and municipal taxes are collected by the county treasurer, who is appointed by the Governor.

South Carolina is one of the three states of the Union which has no inheritance tax laws.

The commonwealth had a state income tax, which dated back to 1897; but in 1918 it was repealed. Owing to poor administration but little revenue was ever received.

Public service companies are assessed by the State Tax Commission upon their gross earnings for business done within the state.

SOUTH DAKOTA

All real and personal property is assessed annually. Every person, under oath, must list his personal property. The penalty for refusal to make the required statements is an addition of 50 per cent to the value returned by the assessor.

Land and improvements are assessed separately. The Legislature in 1919 enacted a law requiring assessors to gather statistics regarding agriculture and live stock, such as acres of each crop sown or planted, land used for pasturage, growing fruit trees of bearing age, cows used for dairy purposes, etc. Such agricultural statistics to be tabulated and published by the State Tax Commission.

A permanent State Tax Commission was created in 1913 to consist of three commissioners to be appointed by the Governor, not all commissioners to be of the same political party. It supervises the work of the local assessors and also has the power to order the reassessment of any or all property. It acts as a state board of equalization.

The commonwealth has a blue sky law enacted in 1915, which regulates investment companies.

There is no state income tax.

An inheritance tax law was enacted in 1905, taxing both direct and collateral heirs and the rates are progressive.

Railroads, telegraph, telephone, express and sleeping car companies are assessed by the State Tax Commission on the property used in operation taking into consideration the value of the franchises, rights and privileges.

TENNESSEE

Personal property is to be assessed annually and real estate biennially by the county assessors. The assessor is required to

visit all realty and see personally each taxpayer. Changes to the extent of \$200 in the value of real estate are to be noted annually by assessors as well as improvements thereon. The taxpayer must make oath to the amount of his property. The penalty for refusal to make the schedule or list or to take the oath is a fine of \$10 to \$50.

There is no permanent State Tax Commission. Such a permanent commission was recommended by the special committee appointed by the Governor in 1915 to investigate assessment and taxation in Tennessee.

There is no state income tax.

There is an inheritance tax law, first imposed in 1891 upon collateral heirs only, but in 1895 extended to include direct heirs. The rates are progressive.

State, county and municipal taxes are collected by the county trustee.

The commonwealth has a blue sky law regulating investment companies.

Railroads, street railways, telegraph, telephone and hydro electric companies are assessed by the state tax assessors, commonly known as the railroad commission. In making such assessment, the capital stock, corporate property, franchises, and gross receipts are considered.

TEXAS

Assessments are made annually. The taxpayer renders to the assessor the list and value of his property, and the assessor is required to swear the owner that the inventory contains a true, full and complete list of all his taxable property.

There is a State Tax Board composed of the comptroller of public accounts, the secretary of state and a third member to be appointed by the governor to be known as the tax commissioner.

Texas experimented with a state income tax in the years between 1860 and 1871, but the law never worked successfully and was finally allowed to lapse.

The commonwealth has a collateral inheritance tax law which was enacted in 1907. The rates are progressive.

The intangible values of railroads are assessed by the State Tax Board, and certified by it to the various county assessors to

be placed on the assessment-rolls. Street railways, gas, electric light, telephone and telegraph companies are assessed upon their gross receipts by the comptroller of accounts.

The state has a blue sky law regulating investment companies.

UTAH

Assessment of property is made annually by the county assessor on the basis of sworn statements which he may require the taxpayers to furnish in regard to the amount and value of their property. Any person, after demand by the county assessor, refusing to make the sworn statement as to his property or to appear and be examined, forfeits to the county \$100 for each refusal.

Land and improvements are assessed separately.

There is no permanent State Tax Commission, but a State Board of Equalization performs somewhat similar duties. This board consists of four members appointed by the Governor for a term of four years and only two members can belong to the same political party. Besides equalizing the assessed value of property between the different counties and between the different classes of property throughout the state, this board provides rules and regulations governing local assessing officers, assesses all mining property and inter-county public utilities, and investigates the tax systems of other states and recommends new legislation.

State, county and municipal taxes are collected by the county treasurer.

There is no state income tax.

The commonwealth has an inheritance tax law enacted in 1901, taxing both direct and collateral heirs. The rates are 3 per cent on estates from \$10,000 to and including \$25,000, and 5 per cent on estates over \$25,000. Estates under \$10,000 are exempt.

Public service companies when entirely in one county are assessed by the county assessors, but when located in more than one county they are assessed by the State Board of Equalization. Mines are assessed as follows: Metalliferous mines on three times their net annual proceeds, upon the machinery and improvements and at five dollars per acre for the grounds. Non-metalliferous mines, which includes land containing coal or hydrocarbons, are assessed at their full value, together with the machinery and improvements located thereon.

VERMONT

Real estate is listed or appraised quadrennially, the last listing being completed in 1918. The quadrennial appraisal is corrected annually by alterations only. Personal property is assessed annually. Each taxpayer is required to furnish the listers a sworn inventory of his property subject to taxation, but the appraisal is made by the listers. Willfully omitting to make, swear to, and deliver an inventory or delivering a false inventory renders the taxpayer liable to double appraisal.

Vermont operates under the township system of taxation, each town electing three listers who correspond to town assessors. There are no county assessors.

While there is no permanent State Tax Commission, Vermont has a Commissioner of Taxes appointed by the Governor for a term of two years.

The Commissioner of Taxes supervises the work of town listers, administers the inheritance tax law, and is one of the two state creamery commissioners.

There is no state income tax in Vermont. Yet as early as 1778 tradesmen, traders, artificers, and attorneys at law were listed according to their gains and returns. This attempt to tax certain incomes was revised several times, but in 1850 it was finally abolished.

Vermont enacted a collateral inheritance tax law in 1896. It was not until 1917 that the law was extended to include direct heirs as well.

Railroads, street railways, and telephone and telegraph companies are assessed by the State Commissioner of Taxes.

VIRGINIA

The general assessment of real estate is made every five years. The last assessment was in 1915. Assessors are appointed especially for this purpose, by the circuit court of a county and corporation court of a city. Personal property is assessed annually by commissioners of the revenue who also make changes in the quinquennial assessment of real estate according to the improvements made thereon. Every person must fill out lists under oath of all his property with the value thereof under penalty of \$30 to \$1,000.

A State Tax Board was created in 1916, consisting of the governor, auditor of public accounts, and chairman of the state corporation commission. This board exercises supervision over local tax officials.

Virginia has a blue sky law enacted in 1918 regulating investment companies.

This commonwealth was the second state in the Union to enact an inheritance tax law. This was a collateral inheritance tax law and was enacted in 1844. It was not until 1916 that it was extended to include direct heirs.

There is a state income tax with exemptions of \$1,200 for individuals, \$1,800 for husband and wife living together, and a further exemption of \$200 dollars for each dependent person. The rates are one per cent when the income is not in excess of \$3,000, and 2 per cent on all incomes over \$3,000. The taxation of incomes in Virginia began in 1843 and has continued to the present time. Very high rates prevailed during the Civil War, but these were materially reduced in 1866.

Public service companies are assessed by the State Corporation Commission.

WASHINGTON

Real estate is assessed biennially in the even numbered years, but corrections are made annually. Personal property is assessed annually on the basis of a detailed list made by the taxpayer under oath. The penalty for failure to furnish a list or for a false list is \$10 to \$2,000.

All property is assessed at 50 per cent of its true value.

Assessments are made by county assessors and all taxes, state, county and municipal, are collected by the county treasurers.

In 1917 the State Board of Tax Commissioners consisting of three commissioners was abolished by the Legislature and in its place was substituted a single State Tax Commissioner. This official is appointed by the Governor for a term of four years. He supervises the work of county assessors, administers the inheritance tax law, and is a member of the State Board of Equalization. The other two members of this board are the auditor and the commissioner of public lands.

There is no state income tax.

The state has an inheritance tax law enacted in 1901, taxing both direct and collateral heirs and the rates are progressive.

Railroads and telegraph companies are assessed by the State Tax Commissioner.

WEST VIRGINIA

All property is assessed annually by county assessors. Taxpayers are required to list their property under oath. Property is assessed at its true and actual value. Failure to render statement within time required subjects the taxpayer to a penalty of double assessment in the discretion of the assessor; a false list renders taxpayers liable to forfeiture, for each year, of ten per cent of the property not listed at any time during five previous years. Refusal to be examined by the assessor or failure to list property, or to list it truly, is subject to a penalty of \$25 to \$100.

The sheriff acts as tax collector and treasurer for the county.

There is a State Tax Commissioner appointed by the Governor for a term of six years. He supervises the work of county assessors and levying bodies, and administers the inheritance tax law. He is ex-officio chief inspector and supervisor of public offices and ex-officio State Commissioner of Prohibition.

West Virginia was the eighth state in the Union to enact an inheritance tax law, which was imposed by the Legislature in 1887 upon collateral heirs only. In 1907 it was extended to include direct heirs. The rates are progressive.

There is no state income tax.

The commonwealth has a blue sky law regulating investment companies.

A special excise tax on corporations and joint stock companies was enacted by the Legislature in 1915. The rate is three-fourths of 1 per cent on their net income within the state.

Public service companies are assessed by the State Board of Public Works.

WISCONSIN

Real and personal property is valued annually by town and city assessors. Land and improvements are assessed separately.

There is a permanent State Tax Commission composed of three commissioners appointed by the Governor for terms of eight years. The commission exercises wide supervisory power over state and local taxation. It also has the power to make reassess-

ments of property when upon complaint it ascertains that local assessors have not assessed property in compliance with the law.

Wisconsin's first inheritance tax law, adopted in 1899, was declared unconstitutional by the Supreme Court of the state in 1902 on the grounds of unlawful discrimination. The Legislature in 1903 passed a new inheritance tax law which has been upheld by the Supreme Court. This law is administered by the State Tax Commission. It taxes both direct and collateral heirs and the rates are progressive.

The state income tax law was enacted by the Legislature in 1911. It is administered by the State Tax Commission. The personal exemptions are \$800 for single persons and \$1,200 for married persons, with a further exemption of \$200 for each dependent. The rates are progressive.

Public service companies are assessed by the State Tax Commission. Formerly they were taxed upon their gross earnings, but in 1904 for steam railroads and in 1908 for street railways, light, heat and power companies the ad valorem system of taxation was adopted.

WYOMING

Property is assessed annually by the county assessor on the basis of schedules made out by him or his deputies, but sworn to by the owner. The penalty for refusing to make oath as to the correctness of the list or for failing to list all property is the doubling of the ordinary assessed valuation.

The office of State Tax Commissioner was abolished by the Legislature in 1919. His work has been transferred to the State Board of Equalization, composed of three members appointed by the Governor for terms of six years.

Lands and improvements are assessed separately.

There is an inheritance tax law enacted in 1903, taxing both direct and collateral heirs.

There is no state income tax.

Railroads, express companies, telephone and telegraph lines are assessed by the State Board of Equalization. This board also imposes a tax upon the gross product of mines and mining claims.

A blue sky law was enacted in 1919 regulating investment companies.

Summary of the Status of Tax

STATES	Assessment of real estate	County assessors	Permanent State tax commission	Listing system	Inheritance tax
Alabama	Biennial	Yes	No	Yes	No
Arizona	Annual	Yes	Yes	Yes	Yes
Arkansas	Biennial	In part	Yes	Yes	Yes
California	Annual	Yes	Yes	Yes	Yes
Colorado	Annual	Yes	Yes	Yes	Yes
Connecticut	Mandatory once in ten years	No	Yes	Yes	Yes
Delaware	Quadrennial	No	No	Yes	Yes
Florida	Annual	Yes	No	Yes	No
Georgia	Annual	Yes	Yes	Yes	Yes
Idaho	Annual	Yes	No	Yes	Yes
Illinois	Quadrennial	In part	Yes	Yes	Yes
Indiana	Quadrennial	Yes	Yes	Yes	Yes
Iowa	Biennial	No	No	Yes	Yes
Kansas	Quadrennial	No	Yes	Yes	Yes
Kentucky	Annual	Yes	Yes	Yes	Yes
Louisiana	Annual	Yes	Yes	Yes	Yes
Maine	Biennial	No	Yes	Yes	Yes
Maryland	Continuing method of assessment	No	Yes	Yes	Yes
Massachusetts	Annual	No	Yes	Yes	Yes
Michigan	Annual	No	Yes	Yes	Yes
Minnesota	Biennial	No	Yes	Yes	Yes
Mississippi	Biennial	Yes	Yes	Yes	Yes
Missouri	Annual	In part	Yes	Yes	Yes
Montana	Annual	Yes	Yes	Yes	Yes
Nebraska	Quadrennial	Yes	No	Yes	Yes
Nevada	Annual	Yes	Yes	Yes	Yes
New Hampshire	Annual	No	Yes	Yes	Yes
New Jersey	Annual	No	Yes	Yes	Yes
New Mexico	Annual	Yes	Yes	Yes	Yes
New York	Annual	No	Yes	No	Yes
North Carolina	Quadrennial	Yes	Yes	Yes	Yes
North Dakota	Biennial	No	Yes	Yes	Yes
Ohio	May have annual	No	Yes	Yes	Yes
Oklahoma	Annual	Yes	No	Yes	Yes
Oregon	Annual	Yes	Yes	Yes	Yes
Pennsylvania	Triennial	No	No	Yes	Yes
Rhode Island	Annual	No	Yes	Yes	Yes
South Carolina	Quadrennial	Yes	Yes	Yes	No
South Dakota	Annual	In part	Yes	Yes	Yes
Tennessee	Biennial	Yes	No	Yes	Yes
Texas	Annual	Yes	No	Yes	Yes
Utah	Annual	Yes	Yes	Yes	Yes
Vermont	Quadrennial	No	Yes	Yes	Yes
Virginia	Quinquennial	Yes	Yes	Yes	Yes
Washington	Biennial	Yes	Yes	Yes	Yes
West Virginia	Annual	Yes	Yes	Yes	Yes
Wisconsin	Annual	No	Yes	No	Yes
Wyoming	Annual	Yes	Yes	Yes	Yes

ation in the Different States

STATES	State income tax	Blue sky law	Gross earnings tax on public service companies	Ad valorem tax on public service companies	Corporate excess tax public service companies
Alabama.....	Yes	Yes	No	Yes	No
Arizona.....	No	Yes	Only on express companies	Yes	No
Arkansas.....	No	Yes		Yes	No
California.....	No	Yes	Yes	No	No
Colorado.....	No	No	No	Yes	No
Connecticut.....	No	No	Yes	No	No
Delaware.....	Yes	No	In part	No	No
Florida.....	No	No	No	No	No
Georgia.....	No	Yes	No	Yes	No
Idaho.....	No	Yes	No	Yes	Yes
Illinois.....	No	Yes	No	Yes	Yes
Indiana.....	No	No	No	Yes	No
Iowa.....	No	Yes	No	Yes	No
Kansas.....	No	Yes	No	Yes	Yes
Kentucky.....	No	No	No	Yes	No
Louisiana.....	No	No	No	Yes	No
Maine.....	No	Yes	Yes	No	No
Maryland.....	No	No	Yes	No	No
Massachusetts.....	Yes	No	No	No	Yes
Michigan.....	No	Yes	No	Yes	No
Minnesota.....	No	Yes	On some companies	On some companies	No
Mississippi.....	Yes	Yes	On some companies	On some companies	No
Missouri.....	Yes	Yes	On some companies	Yes	No
Montana.....	No	Yes	No	Yes	No
Nebraska.....	No	Yes	Part	Yes	No
Nevada.....	No	No	No	Yes	Yes
New Hampshire.....	No	Yes	No	Yes	No
New Jersey.....	No	No	In part	In part	No
New Mexico.....	Yes	No	No	Yes	No
New York.....	Yes	No	Yes	No	No
North Carolina.....	Yes	Yes	No	Yes	Yes
North Dakota.....	Yes	Yes	No	Yes	No
Ohio.....	No	Yes	Yes	No	No
Oklahoma.....	Yes	Yes	On some companies	On some companies	No
Oregon.....	No	Yes	On some companies	Yes	No
Pennsylvania.....	No	No	Yes	No	No
Rhode Island.....	No	Yes	Yes	Yes	No
South Carolina.....	No	Yes	Yes	Yes	No
South Dakota.....	No	Yes	No	Yes	No
Tennessee.....	No	Yes	No	No	Yes
Texas.....	No	Yes	On some companies	On some companies	No
Utah.....	No	Yes	No	Yes	No
Vermont.....	No	Yes	No	Yes	No
Virginia.....	Yes	Yes	Yes	Yes	No
Washington.....	No	No	No	Yes	No
West Virginia.....	No	Yes	No	Yes	No
Wisconsin.....	Yes	Yes	No	Yes	No
Wyoming.....	No	Yes	No	Yes	No

SECRET

המחברת מודה כי היא לא יודעת לכתוב עברית
ועל כן היא מבקשת להודיע על כך.

[illegible]

	1934	1935	1936
Alabama	1,772,450	5,445,721	6,551,136
Alaska	2,222,450	5,445,721	6,551,136
Arizona	2,222,450	5,445,721	6,551,136
Arkansas	2,222,450	5,445,721	6,551,136
California	2,222,450	5,445,721	6,551,136
Colorado	2,222,450	5,445,721	6,551,136
Connecticut	2,222,450	5,445,721	6,551,136
Delaware	2,222,450	5,445,721	6,551,136
District of Columbia	2,222,450	5,445,721	6,551,136
Florida	2,222,450	5,445,721	6,551,136
Georgia	2,222,450	5,445,721	6,551,136
Hawaii	2,222,450	5,445,721	6,551,136
Idaho	2,222,450	5,445,721	6,551,136
Illinois	2,222,450	5,445,721	6,551,136
Indiana	2,222,450	5,445,721	6,551,136
Iowa	2,222,450	5,445,721	6,551,136
Kansas	2,222,450	5,445,721	6,551,136
Kentucky	2,222,450	5,445,721	6,551,136
Louisiana	2,222,450	5,445,721	6,551,136
Maine	2,222,450	5,445,721	6,551,136
Maryland	2,222,450	5,445,721	6,551,136
Massachusetts	2,222,450	5,445,721	6,551,136
Michigan	2,222,450	5,445,721	6,551,136
Minnesota	2,222,450	5,445,721	6,551,136
Mississippi	2,222,450	5,445,721	6,551,136
Missouri	2,222,450	5,445,721	6,551,136
Montana	2,222,450	5,445,721	6,551,136
Nebraska	2,222,450	5,445,721	6,551,136
Nevada	2,222,450	5,445,721	6,551,136
New Hampshire	2,222,450	5,445,721	6,551,136
New Jersey	2,222,450	5,445,721	6,551,136
New Mexico	2,222,450	5,445,721	6,551,136
New York	2,222,450	5,445,721	6,551,136
North Carolina	2,222,450	5,445,721	6,551,136
North Dakota	2,222,450	5,445,721	6,551,136
Ohio	2,222,450	5,445,721	6,551,136
Oklahoma	2,222,450	5,445,721	6,551,136
Oregon	2,222,450	5,445,721	6,551,136
Pennsylvania	2,222,450	5,445,721	6,551,136
Rhode Island	2,222,450	5,445,721	6,551,136
South Carolina	2,222,450	5,445,721	6,551,136
South Dakota	2,222,450	5,445,721	6,551,136
Tennessee	2,222,450	5,445,721	6,551,136
Texas	2,222,450	5,445,721	6,551,136
Vermont	2,222,450	5,445,721	6,551,136
Virginia	2,222,450	5,445,721	6,551,136
Washington	2,222,450	5,445,721	6,551,136
West Virginia	2,222,450	5,445,721	6,551,136
Wisconsin	2,222,450	5,445,721	6,551,136
Wyoming	2,222,450	5,445,721	6,551,136
Zones	2,222,450	5,445,721	6,551,136
Total	\$11,700,929,954	\$369,649,640	\$1,320,631
Increase			\$368,329,009

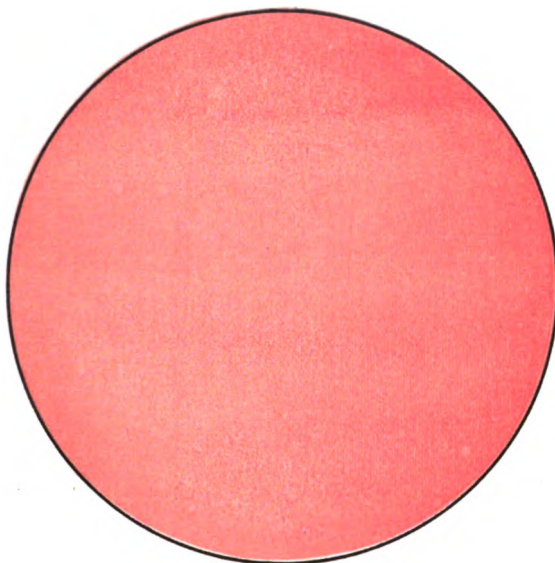
*Increases and decreases in assessment of special franchises for the
year 1918*

COUNTIES	Special franchises, 1918	Increase	Decrease
Albany.....	\$9,806,881	\$43,043	.....
Allegany.....	573,951	123,353	.....
Bronx.....	32,097,927	.....	\$3,841,086
Broome.....	3,272,066	683,925	.....
Cattaraugus.....	1,499,807	43,051	.....
Cayuga.....	1,551,009	255,592	.....
Chautauqua.....	3,840,268	719,794	.....
Chemung.....	2,321,263	459,730	.....
Chenango.....	385,848	82,424	.....
Clinton.....	224,215	32,731	.....
Columbia.....	470,544	29,331	.....
Cortland.....	428,725	13,411	.....
Delaware.....	272,505	20,985	.....
Dutchess.....	2,937,174	168,448	.....
Erie.....	34,192,186	1,370,319	.....
Essex.....	296,370	22,217	.....
Franklin.....	423,814	51,327	.....
Fulton.....	1,144,190	190,018	.....
Genesee.....	1,242,786	113,096	.....
Greene.....	343,268	72,521	.....
Hamilton.....	35,889	4,199	.....
Herkimer.....	1,465,582	.....	1,870
Jefferson.....	1,264,230	120,255	.....
Kings.....	92,659,654	.....	1,872,893
Lewis.....	167,241	16,239	.....
Livingston.....	716,089	50,598	.....
Madison.....	483,675	19,515	.....
Monroe.....	21,492,945	423,326	.....
Montgomery.....	1,053,064	181,918	.....
Nassau.....	2,978,334	188,331	.....
New York.....	282,825,592	.....	19,669,275
Niagara.....	7,177,042	3,139,739	.....
Oneida.....	5,521,989	441,613	.....
Onondaga.....	12,135,041	941,187	.....
Ontario.....	1,255,031	.....	37,576
Orange.....	1,899,765	284,263	.....
Orleans.....	549,846	.....	35,421
Oswego.....	1,303,582	63,981	.....
Otsego.....	578,143	40,242	.....
Putnam.....	183,268	31,497	.....
Queens.....	27,479,195	3,042,821	.....
Rensselaer.....	6,299,917	227,407	.....
Richmond.....	4,411,730	246,886	.....
Rockland.....	958,165	92,725	.....
Saint Lawrence.....	1,056,141	98,023	.....
Saratoga.....	1,490,870	120,862	.....
Schenectady.....	3,959,332	1,027,807	.....
Schoharie.....	182,580	30,714	.....
Schuyler.....	176,874	9,515	.....
Seneca.....	662,370	.....	37,840
Stenben.....	2,007,333	349,859	.....
Suffolk.....	2,385,524	37,874	.....
Sullivan.....	79,067	.....	3,646
Tioga.....	509,383	180,837	.....
Tompkins.....	1,120,389	304,008	.....
Ulster.....	1,735,355	76,509	.....
Warren.....	460,639	1,181	.....
Washington.....	728,774	33,551	.....
Wayne.....	1,358,172	427,831	.....
Westchester.....	15,348,739	649,604	.....
Wyoming.....	718,783	94,445	.....
Yates.....	161,562	813	.....
	\$606,361,703	\$17,495,491	\$25,499,607
			\$25,499,607
			17,495,491
Decrease.....			\$3,004,116

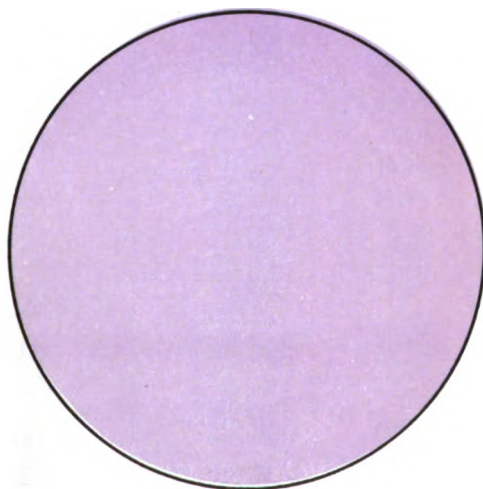
*Increases and decreases in assessment of personal property
exclusive of bank stock for the year 1918*

COUNTIES	Assessed value of personal property, exclusive of bank stock, 1918	Increase	Decrease
Albany.....	\$4,308,725		\$242,140
Allegany.....	539,363	\$4,245	
Bronx.....	12,674,400	3,150,000	
Broome.....	1,017,520	104,450	
Cattaraugus.....	710,235	89,402	
Cayuga.....	612,438		410,654
Chautauqua.....	968,305		162,355
Chemung.....	1,189,670		23,635
Chenango.....	522,275		29,120
Clinton.....	330,910	43,710	
Columbia.....	556,618		145,795
Cortland.....	573,550		53,050
Delaware.....	434,051		20,829
Dutchess.....	2,559,980		408,420
Erie.....	14,731,800		12,201,745
Essex.....	364,055		9,135
Franklin.....	269,525		1,430,081
Fulton.....	764,680	197,950	
Genesee.....	725,700		73,750
Greene.....	205,300		37,475
Hamilton.....	5,565		1,855
Herkimer.....	611,875		35,195
Jefferson.....	1,542,250	69,645	
Kings.....	44,907,205		12,595,510
Lewis.....	357,671	6,691	
Livingston.....	1,083,005	3,998	
Madison.....	892,335	43,250	
Monroe.....	3,108,450		30,025
Montgomery.....	561,101	57,420	
Nassau.....	3,230,600		534,000
New York.....	291,286,700		47,820,000
Niagara.....	376,250	25,310	
Oneida.....	1,481,745	309,695	
Onondaga.....	3,684,828		2,452,800
Ontario.....	873,100		110,750
Orange.....	1,938,995		145,890
Orleans.....	165,255		50,075
Oswego.....	1,457,806	232,100	
Otsego.....	966,300		20,610
Putnam.....	586,750	70,600	
Queens.....	10,934,300	668,100	
Rensselaer.....	1,633,067		1,384,715
Richmond.....	2,610,175	146,125	
Rockland.....	167,600		91,800
Saint Lawrence.....	1,596,210	310	
Saratoga.....	408,255		138,940
Schenectady.....	663,318		97,803
Schoharie.....	329,973	15,789	
Schuyler.....	131,330		6,615
Seneca.....	267,360		111,905
Steuben.....	1,195,425	227,055	
Suffolk.....	2,583,425		257,750
Sullivan.....	142,105	4,925	
Tioga.....	255,455		44,290
Tompkins.....	523,968		135,882
Ulster.....	348,420	14,725	
Warren.....	392,550		1,653,739
Washington.....	634,335		32,620
Wayne.....	481,930	78,924	
Westchester.....	6,571,848		71,008
Wyoming.....	474,070		155,550
Yates.....	349,645		25,475
	\$435,971,630	\$5,564,419	\$83,253,586
			\$83,253,586
			5,564,419
	Decrease.....		\$77,689,167

**COMPARISON OF STATES HAVING BLUE SKY LAWS WITH
STATES NOT HAVING BLUE SKY LAWS**



33 States of the Union have Blue Sky Laws



18 States of the Union do not have Blue Sky Laws

*Increases and decreases in assessment of bank stock for the
year 1918*

COUNTIES	Bank stock, 1918	Increase	Decrease
Albany.....	\$7,473,725	\$29,089	
Allegany.....	1,606,074		\$86,662
Bronx.....	1,235,330		119,825
Broome.....	1,541,298	46,968	
Cattaraugus.....	3,190,526	11,315	
Cayuga.....	1,295,814	20,370	
Chautauqua.....	3,426,196	130,390	
Chemung.....	1,391,841	26,903	
Chenango.....	1,645,290		11,917
Clinton.....	1,227,900	8,321	
Columbia.....	1,435,404		16,665
Cortland.....	730,867	42,520	
Delaware.....	1,685,504	40,738	
Dutchess.....	3,187,368	23,313	
Erie.....	20,374,660		1,553,880
Essex.....	615,309	16,107	
Franklin.....	1,463,933	52,102	
Fulton.....	2,722,858	293,986	
Genesee.....	1,180,619	39,447	
Greene.....	750,425	14,274	
Hamilton.....			
Herkimer.....	2,157,798	94,080	
Jefferson.....	2,580,363	7,946	
Kings.....	8,306,135		90,354
Lewis.....	394,819	6,317	
Livingston.....	744,639	4,517	
Madison.....	732,866	3,884	
Monroe.....	8,405,209	219,130	
Montgomery.....	2,365,231	24,969	
Nassau.....	2,034,048		136,672
New York.....	414,213,740	24,317,170	
Niagara.....	3,228,084	123,143	
Oneida.....	6,822,424		534,609
Onondaga.....	5,260,702	1,148,248	
Ontario.....	1,381,671	72,874	
Orange.....	3,952,348	53,598	
Orleans.....	775,457	1,819	
Oswego.....	1,443,050	361,518	
Otsego.....	2,181,559	27,818	
Putnam.....	200,000		120,835
Queens.....	2,626,221	99,652	
Rensselaer.....	3,852,829		81,394
Richmond.....	684,070	23,914	
Rockland.....	865,670		36,270
Saint Lawrence.....	2,730,990	46,068	
Saratoga.....	1,116,091		16,305
Schenectady.....	680,423	16,661	
Schoharie.....	550,713		19,758
Schuyler.....	211,958	7,020	
Seneca.....	444,043	4,417	
Steuben.....	1,805,699	53,303	
Suffolk.....	2,680,982	143,811	
Sullivan.....	643,282	79,012	
Tioga.....	792,793		23,314
Tompkins.....	1,031,619	21,915	
Ulster.....	2,613,094	41,433	
Warren.....	1,073,828	15,569	
Washington.....	1,384,291	213,065	
Wayne.....	1,283,240	43,670	
Westchester.....	4,276,843		
Wyoming.....	824,374	58,070	
Yates.....	547,942	22,266	
	\$558,691,079	\$28,152,720	\$2,848,620
			\$28,152,720
			2,848,620
			\$25,304,100

Statement of percentage of personal to total assessment for the years 1840, 1845, 1850, 1860, 1866, 1870, 1875, 1880 and 1885

COUNTIES	Percentage of personal to total, 1840	Percentage of personal to total, 1845	Percentage of personal to total, 1850	Percentage of personal to total, 1855	Percentage of personal to total, 1860	Percentage of personal to total, 1866	Percentage of personal to total, 1870	Percentage of personal to total, 1875	Percentage of personal to total, 1880	Percentage of personal to total, 1885
Albany	26.36	25.29	21.44	19.40	21.17	19.39	16.34	10.25	7.37	8.09
Allegany	3.48	2.51	5.90	7.52	9.55	10.09	9.80	7.05	7.75	8.35
Broome	17.23	10.07	9.74	12.53	11.76	13.00	10.34	7.29	6.87	10.09
Cattaraugus	4.03	2.50	4.44	5.56	6.62	8.52	7.42	8.08	8.82	7.83
Cayuga	12.37	13.57	16.20	14.75	18.90	21.41	19.99	12.18	10.32	10.89
Chautauqua	6.99	7.30	11.86	11.77	12.64	15.80	11.62	8.47	10.54	9.53
Chemung	12.20	9.85	13.37	14.55	13.82	18.90	12.30	8.63	3.63	5.44
Chenango	12.97	11.86	13.09	15.73	14.62	15.59	12.66	11.11	14.18	11.07
Clinton	15.91	4.48	3.68	10.75	12.08	15.33	12.86	11.80	11.30	12.52
Columbia	26.36	25.14	28.35	29.33	30.86	24.35	20.22	29.36	17.95	16.26
Cortland	10.90	6.63	8.54	9.02	10.15	15.19	12.16	9.75	11.91	10.98
Delaware	11.27	9.36	17.43	13.26	13.52	16.71	13.18	13.54	12.34	10.94
Dutchess	26.72	26.67	26.03	25.95	26.77	28.48	27.25	18.18	16.15	14.88
Erie	8.49	4.79	9.15	13.54	12.70	18.43	15.82	10.97	7.99	7.28
Essex	10.49	5.82	14.42	11.83	10.65	9.85	9.16	7.43	6.49	7.13
Franklin	2.01	10.13	8.78	8.37	9.22	13.66	12.94	12.09	14.07	14.38
Fulton	18.39	14.77	17.12	16.87	14.08	16.85	13.40	11.72	9.60	6.99
Genesee	5.64	7.53	11.38	11.41	14.75	17.19	15.72	14.93	14.75	12.39
Greene	18.20	19.92	24.36	16.84	17.57	19.27	17.28	11.37	9.92	12.62
Hamilton	35	13	1.14	93	79	2.07	2.02	44	17	14
Herkimer	14.91	12.63	13.99	18.08	20.68	15.55	15.70	12.38	10.77	9.87
Jefferson	8.82	12.21	15.43	18.86	18.76	17.67	18.36	17.10	12.73	10.94
Kings	12.25	13.13	11.23	11.31	11.20	16.47	9.24	7.36	4.82	3.46
Lewis	11.85	13.35	6.96	12.25	11.81	10.08	10.06	10.51	11.02	8.98
Livingston	6.94	9.34	12.57	13.12	16.62	14.82	14.61	8.99	10.22	10.31
Madison	11.09	10.78	14.45	16.94	20.02	22.01	16.11	13.75	12.24	10.21
Monroe	8.91	10.65	11.12	11.28	15.95	16.08	10.61	5.53	4.44	5.17
Montgomery	11.83	10.26	12.15	11.37	7.56	13.47	7.93	5.42	7.03	6.14
Nassau										
New York	25.78	26.16	27.58	30.80	30.95	35.00	29.14	19.73	17.59	14.78
Niagara	3.49	6.77	7.57	8.48	14.51	15.14	13.55	6.99	6.59	7.30
Oneida	18.36	19.66	22.97	17.71	18.15	14.14	12.93	11.10	10.51	9.39
Onondaga	11.86	11.28	11.68	14.62	13.32	14.83	13.55	10.90	10.62	8.98
Ontario	14.20	13.67	19.96	16.19	19.65	19.08	19.46	11.58	10.85	11.06
Orange	18.01	19.89	21.56	23.61	23.83	27.94	24.50	20.94	15.79	14.13
Orleans	5.30	7.73	10.58	12.10	11.43	10.34	10.84	7.21	9.73	10.24
Oswego	9.82	6.95	10.10	9.94	13.03	16.00	10.53	9.64	5.54	3.81
Otsego	15.79	13.64	16.68	19.23	18.91	18.22	14.54	11.60	12.46	10.29
Putnam	16.38	15.37	21.97	16.09	19.46	27.92	22.26	17.12	18.08	18.32
Queens	29.51	30.32	32.32	26.57	24.80	26.55	22.17	13.50	6.24	7.49
Rensselaer	27.88	29.92	29.74	26.41	27.64	21.40	26.41	18.23	14.45	12.59
Richmond	13.69	13.24	14.06	17.59	10.64	9.66	8.74	7.17	4.67	2.79
Rockland	19.23	21.57	20.65	16.43	18.45	24.67	17.85	9.79	20.35	11.31
Saint Lawrence	2.67	9.53	4.02	9.30	10.06	11.13	9.41	8.78	7.45	8.36
Saratoga	16.28	15.95	19.03	20.01	23.53	22.60	22.57	12.32	8.44	7.12
Schenectady	24.64	18.28	24.14	15.68	14.02	11.55	10.54	9.22	10.46	6.43
Schoharie	8.08	8.70	16.35	12.91	14.02	12.65	12.06	11.55	10.96	11.11
Schuyler				7.36	7.05	14.75	10.63	10.81	9.76	7.33
Seneca	13.11	10.37	12.12	14.40	15.22	15.04	13.95	12.29	11.83	12.27
Steuben	5.41	6.87	8.47	16.34	15.70	11.44	10.95	9.15	8.82	7.97
Suffolk	19.09	20.29	20.44	22.78	19.32	19.16	18.32	15.81	13.00	11.79
Sullivan	5.46	4.49	9.40	11.56	11.32	6.81	5.15	6.56	3.97	2.85
Tioga	17.04	15.67	17.15	13.73	16.07	20.06	12.94	7.71	6.66	6.66
Tompkins	21.29	17.53	18.61	11.57	19.09	20.74	18.73	10.99	12.40	11.26
Ulster	16.15	14.80	16.25	14.53	15.82	24.07	17.97	14.38	13.96	11.58
Warren	3.74	2.42	4.25	15.94	16.43	20.47	17.82	18.88	17.00	16.44
Washington	16.58	13.40	17.13	17.59	20.39	20.29	20.61	17.99	13.71	13.36
Wayne	7.62	4.77	8.56	29.00	12.29	15.65	11.90	10.15	7.71	8.45
Westchester	27.05	30.33	38.84	17.56	16.57	16.16	14.46	9.93	6.42	4.96
Wyoming		4.77	7.31	11.32	10.37	12.78	12.60	9.11	9.45	10.64
Yates	4.57	7.59	11.62	10.48	13.10	13.36	11.60	10.41	9.42	9.49
State	18.93	19.48	21.05	20.95	22.24	25.50	22.05	14.86	12.70	10.98

Statement of percentage of personal to total assessment for the years 1890, 1895, 1900, 1905, 1910, 1915, 1916, 1917 and 1918

COUNTIES	Percentage of personal to total, 1890	Percentage of personal to total, 1895	Percentage of personal to total, 1900	Percentage of personal to total, 1905	Percentage of personal to total, 1910	Percentage of personal to total, 1915	Percentage of personal to total, 1916	Percentage of personal to total, 1917	Percentage of personal to total, 1918
Albany	7.46	8.34	9.39	6.15	5.15	4.92	4.95	2.91	2.81
Allegany	8.25	10.48	12.09	7.55	4.90	2.60	2.41	2.28	2.21
Bronx	.....	.....	.....	.....	.....	.....	.....	.....	.....
Broome	8.56	8.27	8.46	4.93	4.20	2.49	3.39	1.40	1.47
Cattaraugus	9.40	9.11	8.61	5.58	3.57	2.06	2.17	1.52	1.71
Cayuga	12.39	11.45	9.21	6.40	4.12	2.80	2.42	2.33	1.39
Chautauqua	9.20	8.76	7.69	5.28	2.84	1.81	1.84	1.47	1.21
Chemung	8.54	7.10	5.37	4.28	5.63	2.97	2.74	2.80	2.58
Chenango	10.50	10.50	12.54	7.01	4.64	3.32	3.23	2.92	2.71
Clinton	10.96	10.20	10.89	5.89	3.19	2.33	2.17	2.63	3.06
Columbia	13.42	12.27	11.02	7.00	4.53	3.30	3.24	2.49	1.98
Cortland	9.52	8.11	9.73	4.61	2.60	1.55	1.47	3.35	3.00
Delaware	10.59	9.55	11.21	8.21	4.25	2.67	2.59	2.13	1.93
Dutchess	16.27	11.27	12.17	7.93	7.69	5.79	5.21	4.04	3.43
Erie	6.55	5.95	4.16	2.77	2.15	3.27	2.89	4.16	2.21
Essex	7.06	7.75	8.33	5.36	3.87	2.39	2.17	1.98	1.89
Franklin	11.58	10.17	10.15	5.84	3.79	2.61	2.78	10.88	1.86
Fulton	8.03	7.74	11.21	5.75	4.53	4.44	4.06	3.11	2.65
Genesee	12.32	11.64	13.08	9.04	5.92	4.70	6.03	2.11	1.90
Greene	10.12	10.26	11.22	6.18	3.82	2.39	2.15	1.59	1.43
Hamilton	.....	.....	.....	.....	.....	.....	.....	.....	.....
Herkimer	10.22	9.25	10.19	5.66	3.50	2.56	2.48	1.61	1.48
Jefferson	9.57	11.40	10.94	7.38	4.44	4.01	4.56	2.87	2.76
Kings	3.14	4.18	6.31	8.81	4.05	2.51	2.43	3.11	2.12
Lewis	7.88	7.82	12.14	9.80	5.28	3.37	3.58	2.89	2.92
Livingston	11.42	12.07	11.15	8.73	6.49	4.77	4.50	3.51	3.47
Madison	9.10	8.07	9.74	6.35	4.84	3.15	3.24	3.63	3.78
Monroe	5.84	5.34	6.93	4.70	4.31	3.03	3.23	.91	.88
Montgomery	10.70	11.24	10.93	5.12	2.90	2.45	2.12	1.46	1.56
Nassau	.....	.....	.....	.....	.....	.....	.....	.....	.....
New York	13.61	18.39	15.35	12.49	5.51	5.37	5.82	6.24	3.68
Niagara	8.09	7.71	5.01	2.93	1.87	1.09	.88	.24	.24
Oneida	8.65	9.16	19.10	8.76	9.06	6.95	6.80	1.29	1.59
Onondaga	8.03	6.36	9.13	5.13	3.94	3.01	3.25	2.92	1.72
Ontario	10.75	10.19	10.16	8.64	6.20	4.09	3.94	2.17	1.89
Orange	12.06	10.70	9.92	6.67	5.23	4.46	4.31	3.14	2.84
Orleans	9.35	8.78	9.97	5.26	2.66	1.06	.97	.73	.56
Oswego	5.96	5.62	11.91	5.67	10.81	4.44	4.63	3.29	3.77
Otsego	9.77	10.28	12.96	9.14	6.40	4.27	4.04	3.75	3.61
Putnam	13.47	11.44	14.88	9.69	9.57	6.19	5.56	3.48	3.82
Queens	4.67	4.08	5.00	6.08	1.57	1.47	1.22	1.76	1.31
Rensselaer	10.20	9.17	9.61	5.46	4.80	3.76	3.61	3.38	1.84
Richmond	2.17	.64	12.78	10.96	3.14	1.92	2.86	2.93	1.65
Rockland	9.20	9.98	5.23	2.99	3.32	2.00	1.89	.74	.47
Saint Lawrence	9.83	8.23	9.87	7.81	5.36	2.42	3.88	3.19	3.10
Saratoga	7.28	6.16	6.38	3.26	2.08	2.90	2.50	1.64	1.16
Schenectady	5.87	8.35	8.98	5.59	4.29	3.60	6.40	.98	.85
Schoharie	11.37	10.38	11.66	7.68	4.57	2.81	2.45	2.41	2.61
Schuyler	10.12	8.91	9.38	7.53	3.57	1.92	2.17	1.92	1.77
Seneca	12.28	11.12	10.84	6.16	3.97	2.38	2.19	2.04	1.42
Steuben	8.10	7.66	7.40	5.69	3.68	2.86	2.71	2.05	2.48
Suffolk	10.89	9.25	6.97	6.37	3.53	2.84	2.83	2.68	2.36
Sullivan	2.50	2.41	4.37	2.53	1.59	1.82	1.82	1.73	1.84
Tioga	7.20	7.87	9.70	8.36	4.07	2.51	2.20	2.03	1.71
Tompkins	10.97	8.60	11.61	7.24	4.26	3.04	2.96	2.39	1.84
Ulster	10.10	8.69	8.55	2.83	2.20	1.30	1.31	.95	.97
Warren	15.00	20.05	19.18	13.71	4.61	2.63	10.76	10.95	2.29
Washington	11.92	16.56	12.67	8.00	5.43	3.81	3.79	3.07	2.87
Wayne	9.35	8.80	8.54	6.54	3.12	1.54	1.50	1.11	1.29
Westchester	3.52	3.03	8.79	5.85	2.08	1.76	1.78	1.43	1.33
Wyoming	10.70	10.31	12.07	9.02	4.68	2.27	2.69	2.72	2.01
Yates	9.14	8.45	7.68	8.22	4.76	3.36	3.51	2.86	2.62
State	10.12	12.16	11.66	10.04	4.76	3.85	4.01	4.01	.....

*Rate of equalization used in State equalization tables from 1896
to 1918*

COUNTIES	Rate of equalization, 1896	Rate of equalization, 1897	Rate of equalization, 1898	Rate of equalization, 1899	Rate of equalization, 1900	Rate of equalization, 1901	Rate of equalization, 1902	Rate of equalization, 1903
Albany.....	.75	.75	.78	.78	.78	.78	.80	.80
Allegany.....	.70	.70	.73	.73	.73	.73	.75	.75
Bronx.....								
Broome.....	.73	.73	.73	.74	.74	.74	.74	.74
Cattaraugus.....	.70	.73	.80	.78	.78	.78	.78	.78
Cayuga.....	.69	.69	.74	.74	.74	.74	.74	.74
Chautauqua.....	.08	.69	.90	.90	.90	.90	.90	.90
Chemung.....	.68	.69	.70	.70	.70	.70	.70	.70
Chenango.....	.73	.73	.73	.73	.73	.73	.73	.73
Clinton.....	.66	.60	.60	.55	.52	.50	.50	.50
Columbia.....	.67	.72	.78	.78	.78	.78	.78	.78
Cortland.....	.55	.55	.80	.82	.82	.82	.82	.82
Delaware.....	.60	.70	.76	.75	.75	.75	.75	.74
Dutchess.....	.71	.71	.72	.71	.71	.71	.72	.72
Erie.....	.70	.70	.70	.69	.68	.68	.67	.67
Essex.....	.78	.82	.83	.81	.81	.81	.81	.79
Franklin.....	.70	.70	.75	.74	.74	.74	.74	.74
Fulton.....	.60	.60	.73	.73	.73	.73	.73	.70
Genesee.....	.60	.63	.71	.71	.71	.71	.71	.71
Greene.....	.72	.72	.73	.72	.72	.72	.72	.72
Hamilton.....	.92		.92	.90	.90	.90	.88	.83
Herkimer.....	.58	.58	.63	.91	.91	.91	.91	.90
Jefferson.....	.80	.83	.83	.83	.83	.83	.83	.83
Kings.....	.68	.68	.68	.68	.68	.68	.68	.68
Lewis.....	.60	.60	.80	.79	.79	.79	.79	.79
Livingston.....	.70	.70	.70	.70	.70	.70	.72	.72
Madison.....	.67	.67	.70	.68	.68	.68	.68	.68
Monroe.....	.70	.70	.80	.80	.80	.80	.80	.80
Montgomery.....	.70	.70	.70	.72	.72	.72	.72	.71
Nassau.....				.65	.65	.65	.65	.62
New York.....	.63	.63	.63	.64	.67	.67	.67	.67
Niagara.....	.75	.75	.83	.81	.81	.81	.81	.81
Oneida.....	.60	.60	.86	.81	.81	.82	.82	.80
Onondaga.....	.85	.85	.85	.85	.85	.85	.85	.84
Ontario.....	.78	.78	.75	.75	.75	.75	.75	.75
Orange.....	.62	.66	.67	.67	.67	.67	.67	.68
Orleans.....	.78	.80	.77	.77	.77	.77	.77	.77
Oswego.....	.71	.71	.73	.73	.73	.73	.73	.73
Otsego.....	.59	.62	.70	.73	.73	.73	.73	.73
Putnam.....	.72	.72	.80	.77	.77	.77	.77	.77
Queens.....	.50	.65	.80	.80	.80	.80	.80	.81
Rensselaer.....	.80	.80	.79	.78	.78	.78	.78	.78
Richmond.....	.50	.50	.62	.63	.66	.67	.70	.75
Rockland.....	.58	.58	.85	.81	.81	.81	.81	.80
Saint Lawrence.....	.81	.81	.85	.85	.85	.85	.85	.85
Saratoga.....	.60	.60	.70	.70	.70	.69	.69	.68
Schenectady.....	.69	.70	.70	.70	.70	.70	.70	.70
Schoharie.....	.80	.80	.80	.80	.80	.80	.80	.78
Schuyler.....	.65	.70	.72	.72	.72	.72	.72	.72
Seneca.....	.79	.79	.77	.76	.76	.76	.76	.76
Steuben.....	.80	.80	.80	.80	.80	.80	.80	.80
Suffolk.....	.62	.55	.90	.82	.82	.82	.82	.80
Sullivan.....	.70	.70	.75	.74	.74	.74	.74	.74
Tioga.....	.75	.75	.75	.75	.75	.75	.77	.77
Tompkins.....	.55	.55	.75	.77	.77	.77	.78	.78
Ulster.....	.71	.71	.75	.75	.75	.75	.75	.75
Warren.....	.80	.80	.80	.80	.80	.80	.80	.80
Washington.....	.75	.75	.75	.75	.75	.75	.75	.75
Wayne.....	.71	.71	.71	.69	.69	.69	.69	.69
Westchester.....	.51	.51	.90	.90	.90	.90	.90	.90
Wyoming.....	.65	.70	.70	.72	.72	.72	.74	.74
Yates.....	.65	.70	.73	.80	.73	.73	.73	.73

Rate of equalization adopted for Equalization Tables are based upon assessments of previous years.

*Rate of equalization used in State equalization tables from 1896
to 1918 — Continued*

COUNTIES	Rate of equali- zation, 1904	Rate of equali- zation, 1905	Rate of equali- zation, 1906	Rate of equali- zation, 1907	Rate of equali- zation, 1908	Rate of equali- zation, 1909	Rate of equali- zation, 1910	Rate of equali- zation, 1911
Albany	.80	.81	.85	.85	.90	.90	.90	.90
Allegheny	.75	.75	.75	.75	.75	.75	.75	.75
Bronx								
Broome	.74	.74	.78	.78	.78	.78	.80	.83
Cattaraugus	.78	.78	.78	.78	.78	.78	.78	.78
Cayuga	.74	.74	.76	.76	.78	.78	.78	.74
Chautauqua	.90	.90	.90	.90	.90	.85	.80	.80
Chemung	.70	.70	.73	.73	.73	.73	.74	.74
Chenango	.73	.73	.73	.73	.73	.77	.77	.74
Clinton	.50	.50	.50	.50	.55	.55	.55	.55
Columbia	.78	.78	.80	.80	.84	.84	.84	.84
Cortland	.82	.82	.84	.84	.86	.86	.82	.82
Delaware	.74	.74	.74	.68	.68	.68	.68	.68
Dutchess	.72	.73	.80	.85	.85	.85	.85	.85
Erie	.69	.70	.72	.74	.76	.76	.76	.80
Essex	.79	.79	.80	.80	.80	.82	.82	.82
Franklin	.74	.74	.76	.75	.65	.65	.65	.65
Fulton	.70	.70	.71	.75	.75	.75	.75	.75
Genesee	.71	.71	.72	.72	.72	.77	.77	.77
Greene	.72	.72	.72	.72	.72	.74	.74	.70
Hamilton	.83	.81	.81	.85	.85	.75	.75	.75
Herkimer	.90	.90	.90	.90	.90	.90	.85	.85
Jefferson	.84	.84	.84	.84	.84	.84	.80	.80
Kings	.89	.89	.89	.89	.89	.89	.89	.91
Lewis	.79	.77	.77	.77	.77	.77	.77	.77
Livingston	.72	.74	.78	.82	.82	.82	.82	.82
Madison	.68	.68	.76	.76	.85	.85	.83	.83
Monroe	.79	.79	.80	.82	.85	.85	.86	.85
Montgomery	.71	.71	.75	.75	.77	.77	.77	.77
Nassau	.62	.62	.62	.62	.62	.65	.65	.65
New York	.89	.89	.89	.89	.89	.89	.89	.91
Niagara	.81	.81	.81	.81	.81	.81	.75	.75
Oneida	.80	.79	.81	.81	.81	.81	.81	.81
Onondaga	.83	.85	.88	.88	.88	.88	.88	.88
Ontario	.75	.76	.76	.76	.76	.76	.76	.76
Orange	.70	.70	.70	.70	.75	.75	.72	.75
Orleans	.77	.77	.77	.77	.77	.77	.74	.74
Oswego	.73	.71	.80	.80	.84	.84	.81	.81
Otsego	.73	.73	.73	.75	.75	.77	.77	.77
Putnam	.77	.77	.79	.79	.79	.79	.79	.79
Queens	.89	.89	.89	.89	.89	.87	.87	.89
Rensselaer	.78	.79	.79	.79	.83	.85	.85	.90
Richmond	.90	.90	.90	.90	.90	.88	.88	.89
Rockland	.80	.79	.79	.79	.79	.80	.80	.88
Saint Lawrence	.85	.85	.85	.85	.85	.85	.80	.80
Saratoga	.68	.68	.68	.68	.68	.70	.75	.75
Schenectady	.70	.70	.73	.78	.78	.78	.78	.82
Schoharie	.78	.78	.78	.79	.82	.85	.85	.80
Schuyler	.72	.72	.72	.74	.74	.75	.75	.70
Seneca	.76	.76	.80	.80	.85	.85	.82	.82
Steuben	.80	.80	.80	.80	.80	.82	.82	.82
Suffolk	.80	.80	.80	.75	.75	.70	.70	.70
Sullivan	.74	.69	.69	.60	.60	.60	.60	.55
Tioga	.77	.77	.85	.85	.85	.85	.82	.82
Tompkins	.78	.78	.78	.78	.83	.83	.83	.83
Ulster	.75	.75	.75	.83	.83	.83	.83	.80
Warren	.82	.80	.80	.67	.67	.65	.65	.60
Washington	.75	.75	.75	.73	.73	.78	.78	.78
Wayne	.69	.69	.72	.72	.75	.75	.75	.75
Westchester	.90	.90	.90	.90	.90	.90	.85	.85
Wyoming	.74	.74	.76	.76	.76	.76	.76	.76
Yates	.73	.73	.77	.77	.80	.80	.80	.80

*Rate of equalization used in State equalization tables from 1896
to 1918 — Concluded*

COUNTIES	Rate of equalization, 1912	Rate of equalization, 1913	Rate of equalization, 1914	Rate of equalization, 1915	Rate of equalization, 1916	Rate of equalization, 1917	Rate of equalization, 1918
Albany.....	.90	.90	.90	.87	.85	.81	.81
Allegany.....	.72	.70	.65	.70	.67	.67	.67
Bronx.....			.91	.92	.93	.93	.93
Broome.....	.83	.83	.83	.83	.80	.80	.75
Cattaraugus.....	.74	.70	.70	.70	.70	.65	.65
Cayuga.....	.78	.78	.75	.75	.70	.70	.72
Chautauqua.....	.80	.77	.74	.72	.69	.69	.75
Chemung.....	.76	.76	.76	.77	.74	.77	.80
Chenango.....	.74	.74	.74	.72	.69	.64	.65
Clinton.....	.55	.50	.50	.50	.47	.47	.45
Columbia.....	.82	.82	.80	.78	.73	.73	.67
Cortland.....	.82	.82	.80	.77	.74	.74	.74
Delaware.....	.68	.62	.58	.58	.52	.45	.52
Dutchess.....	.85	.82	.80	.80	.76	.76	.72
Erie.....	.80	.80	.77	.75	.73	.73	.90
Essex.....	.62	.60	.56	.58	.57	.57	.57
Franklin.....	.65	.62	.60	.60	.54	.50	.50
Fulton.....	.75	.70	.68	.65	.65	.59	.60
Genesee.....	.75	.75	.72	.74	.73	.75	.75
Greene.....	.70	.70	.70	.65	.58	.58	.66
Hamilton.....	.75	.75	.70	.65	.63	.55	.55
Herkimer.....	.82	.64	.66	.70	.68	.68	.68
Jefferson.....	.80	.80	.80	.80	.75	.75	.70
Kings.....	.91	.91	.91	.92	.93	.93	.93
Lewis.....	.77	.75	.71	.71	.70	.57	.57
Livingston.....	.82	.78	.75	.75	.75	.75	.75
Madison.....	.83	.83	.80	.80	.77	.70	.70
Monroe.....	.85	.80	.75	.78	.75	.77	.82
Montgomery.....	.75	.75	.75	.70	.65	.55	.63
Nassau.....	.65	.60	.55	.52	.56	.50	.51
New York.....	.91	.91	.91	.93	.94	.94	.94
Niagara.....	.75	.75	.70	.68	.63	.55	.90
Oneida.....	.81	.81	.75	.75	.71	.60	.60
Onondaga.....	.88	.85	.82	.82	.79	.79	.80
Ontario.....	.76	.76	.71	.73	.71	.74	.76
Orange.....	.70	.70	.62	.60	.55	.55	.55
Orleans.....	.74	.70	.61	.80	.83	.83	.83
Oswego.....	.80	.80	.80	.79	.75	.75	.70
Otsego.....	.77	.77	.77	.77	.74	.69	.69
Putnam.....	.79	.79	.75	.71	.66	.66	.66
Queens.....	.89	.89	.89	.89	.89	.89	.89
Rensselaer.....	.90	.90	.86	.89	.88	.86	.86
Richmond.....	.89	.89	.89	.89	.89	.89	.89
Rockland.....	.88	.88	.61	.68	.66	.66	.70
Saint Lawrence.....	.80	.80	.77	.77	.75	.65	.65
Saratoga.....	.75	.75	.72	.68	.65	.65	.60
Schenectady.....	.82	.82	.82	.75	.70	.60	.62
Schoharie.....	.80	.80	.80	.77	.76	.76	.76
Schuyler.....	.70	.70	.65	.65	.64	.64	.64
Seneca.....	.82	.82	.77	.77	.75	.75	.75
Steuben.....	.82	.80	.75	.75	.74	.74	.75
Suffolk.....	.70	.67	.62	.65	.65	.64	.64
Sullivan.....	.55	.50	.45	.40	.37	.37	.35
Tioga.....	.82	.82	.80	.80	.78	.78	.78
Tompkins.....	.80	.80	.80	.77	.74	.74	.80
Ulster.....	.80	.80	.75	.73	.68	.60	.60
Warren.....	.60	.55	.50	.60	.61	.61	.61
Washington.....	.78	.78	.78	.78	.76	.68	.68
Wayne.....	.75	.75	.72	.75	.71	.71	.71
Weatchester.....	.85	.85	.81	.75	.73	.75	.76
Wyoming.....	.74	.74	.70	.74	.72	.74	.75
Yates.....	.75	.75	.71	.71	.69	.69	.70

Table showing the assessed valuation of real and personal property and the aggregate State and local taxes from 1840 to 1918, inclusive

YEAR	Real	Personal, including bank stock	Aggregate taxes levied
1840	\$517,723,170	\$121,447,830	\$3,088,408 22
1841	531,987,886	123,311,644	3,173,355 97
1842	504,254,029	118,595,233	4,246,487 78
1843	476,969,430	118,602,064	3,965,180 14
1844	486,027,609	119,612,343	4,243,101 81
1845	486,490,121	117,988,895	4,170,527 95
1846	496,483,411	119,880,236	4,647,461 88
1847	509,496,855	121,162,201	4,843,575 60
1848	526,624,853	125,663,318	5,295,458 23
1849	536,162,901	129,926,625	5,548,981 28
1850	571,690,907	153,183,486	6,312,787 33
1851	588,237,812	196,538,263	6,759,438 26
1852	946,467,907	221,802,950	7,007,688 08
1853	1,015,762,791	249,720,727	9,326,763 97
1854	1,091,514,033	272,638,110	9,638,279 63
1855	1,107,272,715	294,012,564	11,678,015 69
1856	1,112,133,136	316,506,930	12,743,179 73
1857	1,111,551,629	319,897,185	15,166,309 62
1858	1,095,403,134	307,049,165	15,426,593 20
1859	1,098,666,251	315,108,117	16,353,301 38
1860	1,119,933,484	320,617,352	18,956,024 50
1861	1,121,134,480	313,802,682	20,402,276 51
1862	1,113,779,352	314,111,034	19,456,288 40
1863	1,161,750,000	339,249,877	23,046,800 66
1864	1,158,327,371	392,552,314	39,873,945 56
1865	1,196,403,416	334,826,220	45,961,440 62
1866	1,237,703,092	426,404,633	40,568,244 69
1867	1,327,403,886	438,685,254	46,518,921 62
1868	1,418,132,855	441,987,915	44,298,435 90
1869	1,532,720,907	434,280,278	46,161,531 50
1870	1,599,930,166	452,607,732	50,328,684 21
1871	1,641,379,410	447,248,035	45,674,486 92
1872	1,692,523,071	437,102,215	63,511,936 12
1873	1,750,698,918	418,608,955	51,444,636 27
1874	1,960,352,703	407,427,399	57,811,381 92
1875	2,108,325,872	357,941,401	56,926,470 69
1876	2,376,252,178	379,488,140	52,148,368 37
1877	2,373,408,540	364,960,110	50,237,164 06
1878	2,333,669,813	352,469,320	48,047,241 97
1879	2,315,400,526	322,468,712	47,148,475 04
1880	2,340,335,690	340,921,916	49,117,782 18
1881	2,432,661,378	351,021,189	49,286,772 55
1882	2,557,218,240	315,039,085	47,573,820 07
1883	2,669,173,011	345,418,361	50,936,788 95
1884	2,762,348,218	332,383,239	52,372,707 00
1885	2,899,899,062	324,783,281	57,265,650 02
1886	3,025,229,788	335,898,389	58,110,078 96
1887	3,122,588,084	346,611,861	57,331,191 58
1888	3,213,171,201	354,258,556	60,639,806 72
1889	3,298,323,931	385,329,131	60,183,903 78
1890	3,397,234,679	382,159,067	60,624,473 09
1891	3,526,645,815	405,095,684	60,417,409 52
1892	3,626,645,093	491,675,158	63,795,261 80
1893	3,761,679,384	540,708,935	67,274,029 22
1894	3,841,582,748	562,193,379	66,977,389 35
1895	3,908,853,377	541,621,122	72,400,944 11
1896	4,041,826,586	544,311,557	79,193,647 07
1897	4,349,801,526	649,364,694	80,645,206 34
1898	4,413,848,496	758,581,839	63,950,072 98
1899	4,811,593,039	742,959,229	102,940,006 33
1900	5,093,025,771	672,715,703	100,099,372 77
1901	5,169,308,069	960,152,352	105,656,212 21
1902	5,297,754,482	926,871,017	104,107,361 08
1903	6,749,509,958	1,152,169,443	94,989,856 45
1904	7,051,455,025	1,104,370,798	103,676,463 63
1905	7,312,621,452	1,172,456,705	106,441,726 08
1906	7,933,057,917	1,069,967,682	111,340,919 44
1907	8,553,298,188	1,080,151,538	122,825,892 01
1908	9,117,352,838	959,532,993	140,025,102 78
1909	9,266,628,484	964,286,767	144,072,481 94

Table showing the assessed valuation of real and personal property and the aggregate State and local taxes from 1840 to 1918, inclusive — Continued

YEAR	Real	Personal, including bank stock	Aggregate taxes levied
1910.....	\$9,639,001,868	\$913,151,890	\$153,310,430 42
1911.....	10,561,501,373	915,171,426	239,504,913 11
1912.....	10,684,290,188	915,743,835	221,467,070 99
1913.....	10,960,260,892	892,660,361	278,177,411 72
1914.....	11,146,271,012	924,149,875	229,288,699 41
1915.....	11,335,638,806	938,802,947	249,344,910 35
1916.....	11,605,704,825	981,580,234	265,238,736 67
1917.....	12,006,966,764	1,047,352,605	289,069,646 04
1918.....	12,322,150,324	994,562,709	313,173,215 53

Table showing amount of money received directly and indirectly for State purposes

YEAR	Direct State tax levied for State purposes	Receipts from indirect sources for State purposes
1867.....	\$12,647,218 71	
1868.....	10,243,317 01	
1869.....	10,463,179 33	
1870.....	14,285,976 55	
1871.....	11,613,943 51	
1872.....	19,850,882 30	
1873.....	14,800,903 38	
1874.....	15,727,482 08	
1875.....	14,206,680 61	
1876.....	8,529,174 32	
1877.....	8,726,511 01	
1878.....	7,941,297 94	
1879.....	7,690,416 34	
1880.....	9,232,543 33	
1881.....	6,032,826 31	
1882.....	6,820,023 29	
1883.....	9,334,886 31	
1884.....	7,762,572 78	
1885.....	9,160,405 11	
1886.....	9,512,812 91	
1887.....	9,075,046 81	
1888.....	9,089,303 85	
1889.....	12,557,352 74	
1890.....	8,619,748 17	\$3,237,575 31
1891.....	5,196,666 40	5,593,968 69
1892.....	7,794,848 16	4,797,209 73
1893.....	10,418,192 08	5,887,706 55
1894.....	9,600,231 79	4,817,250 80
1895.....	13,906,346 22	5,411,654 50
1896.....	11,751,837 71	9,262,884 89
1897.....	12,033,651 80	9,204,395 44
1898.....	10,189,110 93	9,749,688 52
1899.....	12,640,228 09	10,463,265 71
1900.....	10,704,153 39	13,226,849 80
1901.....	6,824,306 01	15,611,498 62
1902.....	743,072 05	16,051,353 80
1903.....	761,085 02	22,341,802 97
1904.....	968,041 89	23,473,046 23
1905.....	1,191,677 51	23,869,423 44
1906.....		32,077,493 48
1907.....		34,474,999 76
1908.....		33,253,796 17
1909.....		30,828,532 08
1910.....		37,130,161 19
1911.....	6,072,766 48	35,400,611 10
1912.....	11,022,986 91	43,707,582 95
1913.....	6,460,093 12	43,971,846 54
1914.....		42,588,417 81
1915.....	20,519,715 51	40,724,313 69
1916.....		37,358,528 38
1917.....	13,058,751 65	58,489,846 34
1918.....	13,272,069 00	61,846,144 23

Table showing the tax rates in all the cities of the State for the year 1918

CITIES	Total	State	County	City	School
Albany	.0288	.00132	.00554	.02194	*
Amsterdam	.0372	†	.01113	.02607	*
Auburn	.04145	.00158	.00458	.03529	*
Batavia	.030147	†	.004773	.019074	.0063
Beacon	.03088	†	.0084	.02248	*
Binghamton	.03322	.00135	.00488	.02699	*
Buffalo	.029289	†	.004509	.02478	*
Canandaigua	.02551	†	.00525	.01	.01026
Cohoes	.02743	†	.00768	.01975	*
Corning	.025871	.001355	.004441	.012075	.008
Cortland	.0218	†	.0081	.0137	*
Dunkirk	.02829	†	.00575	.01	.01254
Elmira	.02716	†	.00721	.01268	.00727
Fulton, East Side	.03953				
Fulton, West Side	.03978				
Geneva	.02166	†	.00506	.01	.0066
Glen Cove	.045	†	.0166	.0284	*
Glens Falls	.03535	†	.01	.01485	.0105
Gloversville	.029	†	.0054	.0165	.0071
Hornell	.03214	.00154	.00472	.01526	.01062
Hudson	.0349	†	.0096	.0253	*
Ithaca	.02816	†	.00896	.0132	.008
Jamestown	.03484	†	.00469	.01707	.01308
Johnstown	.0448	†	.0104	.0164	.018
Kingston	.038774	†	.007495	.021305	.009974
Lackawanna	.04287	†	.01678	.01688	.00921
Little Falls	.02465	†	.00892	.008953	.008777
Lockport	.037203	†	.00749	.015484	.014229
Mechanicville	.0462	†	.013	.0165	.0167
Middletown	.03584	†	.00759	.02825	*
Mount Vernon	.029682	†	.004734	.014358	.01059
Newburg	.03295	†	.00745	.0255	*
New Rochelle	.0229	†	.00398	.01343	.00549
New York, Greater:					
Bronx	.024				
Brooklyn	.024				
Manhattan	.0236				
Queens	.0241				
Richmond	.0246				
Niagara Falls	.015026	†	.004455	.01057	*
North Tonawanda	.02497	†	.00467	.01081	.00949
Norwich	.039886	†	.005405	.014381	.0101
Ogdensburg	.0291	.0017	.0044	.023	*
Olean	.0314876	.003286	.0039	.0118886	.012413
Oneida	.035048	†	.0093111	.0257369	*
Oneonta	.032376	†	.00695	.013933	.011493
Oswego	.0326	†	.0134	.0192	*
Plattsburg	.045	.0023	.0102	.0325	*
Port Jervis	.0434	†	.011	.0165	.0159
Poughkeepsie	.0238909	†	.0041851	.0197058	*
Rensselaer	.04128	†	.00962	.02251	.00915
Rochester	.02651	†	.00485	.013621	.008039
Rome	.042293	†	.014716	.011703	.015874
Salamanca	.0272	.00252	.00365	.0096	.01143
Saratoga Springs	.0424	†	.00615	.03625	*
Schenectady	.02949	†	.00574	.01081	.01294
Sherill	.08471	†	.0149	.05401	.0158
Syracuse	.02604	†	.00693	.01911	*
Tonawanda	.028765	†	.006252	.012863	.00965
Troy	.02819	.00187	.00497	.02135	*
Utica	.03714	†	.01024	.0269	*
Watertown	.0332294	.0013456	.0073893	.0223716	.0021229
Watervliet	.043	†	.0084	.0346	*
White Plains	.0303				
Yonkers	.0351				

*Included in city tax rate.

†Included in county tax rate.

*Special franchise assessments in New York State from 1900 to
1917, inclusive*

	1900	1901	1902	1903
Aggregate full value special franchise assessments.....	\$266,202,759	\$256,150,765	\$268,017,770	\$284,798,592
Number of separate assessments.....	4,751	3,591	3,953	4,506
Number of corporations, etc., assessed.....	1,376	1,250	1,335	1,408

	1904	1905	1906	1907
Aggregate full value special franchise assessments.....	\$302,688,757	\$356,829,555	\$427,951,459	\$555,308,797
Number of separate assessments.....	5,020	5,387	5,941	6,395
Number of corporations, etc., assessed.....	1,593	1,728	1,853	1,830

	1908	1909	1910	1911
Aggregate full value special franchise assessments.....	\$601,072,557	\$587,989,367	\$585,783,815	\$614,833,680
Number of separate assessments.....	6,938	7,712	7,635	7,684
Number of corporations, etc., assessed.....	2,312	2,589	2,523	2,494

	1912	1913	1914	1915
Aggregate full value special franchise assessments.....	\$601,988,675	\$640,071,860	\$604,130,515	\$580,720,560
Aggregate equalized value special franchise assessments.....	533,790,692	563,946,807	528,284,755	503,073,145
Number of separate assessments.....	7,412	7,341	7,310	7,328
Number of corporations, etc., assessed.....	2,094	2,028	2,103	2,091

	1916	1917	1918
Aggregate full value special franchise assessments.....	\$649,305,937	\$705,646,920	\$687,579,690
Aggregate equalized value special franchise assessments.....	560,731,294	614,365,819	606,361,703
Number of separate assessments.....	7,245	7,158	6,878
Number of corporations, etc., assessed.....	2,051	1,664	1,700

State Tax Rates from 1918 to 1917, inclusive

YEAR	Mills	YEAR	Mills	YEAR	Mills
1816	2.000	1860	3.833	1889	3.520
1817	2.000	1861	3.875	1890	2.340
1818	3.000	1862	4.750	1891	1.375
1819	1.000	1863	5.000	1892	1.980
1820	1.000	1864	5.250	1893	2.580
1821	1.000	1865	4.662	1894	2.180
1822	1.000	1866	5.562	1895	3.240
1823	1.000	1867	7.600	1896	2.690
1824	1.000	1868	5.800	1897	2.670
1825	0.500	1869	5.625	1898	2.080
1826	0.500	1870	7.262	1899	2.490
1842	1.000	1871	5.558	1900	1.960
1843	1.000	1872	9.375	1901	1.200
1844	1.100	1873	6.950	1902	0.130
1845	0.600	1874	7.250	1903	0.130
1846	0.600	1875	6.000	1904	0.130
1847	0.500	1876	3.458	1905	0.154
1848	0.500	1877	3.166	1906	0.000
1849	0.500	1878	2.900	1907	0.000
1850	0.500	1879	2.863	1908	0.000
1851	0.500	1880	3.500	1909	0.000
1852	0.250	1881	2.250	1910	0.000
1853	1.000	1882	2.450	1911	0.600
1854	0.750	1883	3.250	1912	1.000
1855	1.250	1884	2.575	1913	0.580
1856	1.750	1885	2.960	1914	0.000
1857	3.000	1886	2.950	1915	1.700
1858	2.500	1887	2.700	1916	0.000
1859	2.500	1888	2.620	1917	1.080
				1918	1.060

Table showing number of mortgage statements filed, mortgages recorded, and gross tax collected for the year July 1, 1917, to June 30, 1918.

COUNTIES	Number mortgage statements filed July 1, 1917, to June 30, 1918	Number mortgages recorded July 1, 1917, to June 30, 1918	Gross tax collected July 1, 1917, to June 30, 1918
Albany.....	154	1,262	\$31,451 40
Allegany.....	18	514	4,844 22
Bronx.....	80	2,438	67,723 24
Broome.....	19	1,824	20,375 48
Cattaraugus.....	4	938	9,236 90
Cayuga.....	21	815	11,544 11
Chautauque.....	46	1,615	17,145 16
Chemung.....	34	768	9,108 53
Chenango.....	2	427	4,715 28
Clinton.....	12	345	5,824 29
Columbia.....	4	274	2,799 42
Cortland.....	18	366	3,332 49
Delaware.....	7	405	5,039 13
Dutchess.....	8	755	9,194 68
Erie.....	269	9,704	172,999 75
Essex.....	1	188	5,343 41
Franklin.....	12	521	8,476 00
Fulton.....	22	528	3,767 53
Genesee.....	4	509	7,002 13
Greene.....	15	234	1,940 91
Hamilton.....	9	34	1,762 78
Herkimer.....	21	789	11,464 97
Jefferson.....	28	697	10,115 17
Kings.....	801	12,634	253,518 08
Lewis.....	2	212	2,642 39
Livingston.....	70	347	5,383 46
Madison.....	8	436	4,554 37
Monroe.....	117	4,268	55,934 47
Montgomery.....	.....	326	3,380 42
Nassau.....	6	1,970	55,554 60
New York.....	939	2,658	445,604 73
Niagara.....	43	1,807	37,893 02
Oneida.....	36	2,496	31,178 51
Onondaga.....	.....	3,090	45,946 72
Ontario.....	43	667	9,700 76
Orange.....	24	1,132	18,820 79
Orleans.....	7	356	4,651 75
Oswego.....	9	921	7,816 89
Otsego.....	16	521	7,879 36
Putnam.....	4	95	1,461 02
Queens.....	109	5,803	87,272 99
Rensselaer.....	56	794	7,700 16
Richmond.....	18	1,681	41,241 78
Rockland.....	.....	493	6,155 75
Saint Lawrence.....	13	700	8,792 58
Saratoga.....	4	561	17,449 29
Schenectady.....	25	1,618	15,426 71
Schoharie.....	8	180	4,762 34
Schuyler.....	.....	148	1,337 42
Seneca.....	8	266	3,971 60
Steuben.....	6	928	7,588 26
Suffolk.....	10	1,439	19,506 01
Sullivan.....	100	630	5,775 49
Tioga.....	1	297	2,287 35
Tompkins.....	3	501	3,580 08
Ulster.....	27	688	7,195 27
Warren.....	10	266	3,650 94
Washington.....	15	319	6,946 06
Wayne.....	21	565	13,238 60
Westchester.....	173	3,051	66,231 93
Wyoming.....	1	386	3,861 83
Yates.....	1	195	1,980 69
Total.....	3,542	81,455	\$1,753,081 45

SUMMARY MORTGAGE TAX STATISTICS FOR YEAR, JULY 1, 1917, TO JUNE 30, 1918

Number mortgages recorded.....	81,455
Number mortgage statements filed.....	3,542
Gross tax collected.....	\$1,753,081 45
Expense of collection.....	69,550 21
Percentage of tax for cost of collection.....	3.96 per cent

Receipts from tax on corporations

YEAR	TRANSPORTATION		TELEPHONE AND TELEGRAPH	
	Gross earnings	Capital stock	Gross earnings	Capital stock
1880.....				
1881.....				
1882.....	\$423,961 88	\$544,121 06	\$11,673 37	\$6,656 28
1883.....	571,667 70	687,949 79	11,909 65	8,787 28
1884.....	518,069 26	555,001 23	7,268 80	7,993 30
1885.....	474,241 38	558,225 32	16,823 56	108,515 98
1886.....	415,981 19	354,789 89	21,426 64	168,638 12
1887.....	373,673 28	470,905 11	19,173 98	21,544 12
1888.....	337,724 13	270,628 22	18,052 71	23,522 65
1889.....	238,090 78	478,331 47	18,275 00	23,167 15
1890.....	315,695 32	315,053 12	21,462 06	24,247 70
1891.....	331,365 37	463,892 53	22,615 53	29,224 88
1892.....	371,903 70	442,949 88	25,289 33	27,447 81
1893.....	420,403 54	524,667 75	28,054 78	32,943 77
1894.....	394,164 80	445,324 59	27,663 88	33,933 71
1895.....	403,992 54	615,457 63	30,460 25	34,865 34
1896.....	584,035 63	636,876 66	35,530 32	41,959 36
1897.....	783,390 74	478,317 09	34,565 13	58,118 82
1898.....	718,056 70	468,144 81	39,052 33	62,556 90
1899.....	827,567 97	426,844 57	49,245 94	70,932 27
1900.....	875,978 90	523,825 00	63,167 18	76,698 86
1901.....	844,131 81	631,583 63	85,159 45	203,518 80
1902.....	918,261 81	691,410 05	84,111 11	122,267 12
1903.....	816,976 15	688,901 64	111,887 94	131,087 57
1904.....	1,007,245 12	710,903 81	132,779 86	253,276 82
1905.....	899,778 99	773,440 96	132,192 38	221,440 85
1906.....	1,189,301 43	889,364 04	146,625 48	130,630 40
1907.....	1,137,742 71	985,967 09	161,656 59	222,088 86
1908.....	1,490,422 65	1,000,057 56	182,194 07	177,948 02
1909.....	1,339,352 52	903,350 62	191,492 13	184,732 59
1910.....	1,476,744 77	952,887 39	213,897 26	182,915 60
1911.....	1,326,487 82	906,687 34	239,599 09	364,396 49
1912.....	1,506,113 93	1,006,498 53	251,087 96	349,132 18
1913.....	1,564,217 10	1,096,385 46	270,297 96	367,069 65
1914.....	1,671,308 30	1,027,968 95	269,231 74	366,824 53
1915.....	1,606,144 05	779,401 60	285,353 70	370,930 58
1916.....	38,368 98	702,074 19	7,560 15	382,937 68
1917.....	1,692,668 85	1,069,643 61	297,036 71	399,972 14
1918.....	1,802,251 77	897,177 28	337,452 99	408,454 74
Total.....	\$31,707,483 57	\$24,975,009 47	3,901,327 11	\$5,669,368 92

Receipts from tax on corporations — Continued

YEAR	Light, water and power (earnings)	INSURANCE COMPANIES	
		Premiums	Capital stock
1880.			
1881.			
1882.	\$93,384 36	\$176,706 89	\$55,160 04
1883.	105,990 39	157,698 18	58,128 16
1884.	113,877 38	184,246 41	57,429 74
1885.	123,467 66	184,020 00	54,851 79
1886.	88,691 77	93,043 19	48,393 67
1887.	75,951 41	107,110 73	1,434 13
1888.	100,532 92	91,384 65	2,583 33
1889.	108,626 37	96,933 56	3,262 50
1890.	146,577 52	99,791 04	20,321 50
1891.	139,258 75	114,374 83	7,471 40
1892.	135,665 92	110,673 34	14,291 25
1893.	177,527 70	119,851 07	11,605 62
1894.	160,205 58	119,956 76	12,555 02
1895.	171,254 44	132,588 04	15,061 45
1896.	184,633 03	130,620 04	11,552 32
1897.	247,401 27	121,593 12	9,438 41
1898.	249,411 47	125,854 38	9,901 51
1899.	255,310 24	116,620 93	8,745 60
1900.	270,005 05	122,317 22	9,435 75
1901.	249,074 24	149,174 23	3,805 05
1902.	385,115 55	849,724 03	
1903.	397,364 70	1,000,153 11	
1904.	428,083 65	1,051,774 87	
1905.	463,349 27	566,447 46	
1906.	519,435 40	909,417 96	
1907.	439,827 16	1,181,454 90	
1908.	438,376 46	1,267,729 58	
1909.	487,963 04	1,237,173 55	
1910.	461,769 56	1,304,397 32	
1911.	606,056 94	1,368,402 61	
1912.	747,464 87	1,450,350 50	
1913.	803,527 79	1,547,574 58	
1914.	876,520 13	1,648,094 87	
1915.	750,828 28	1,718,853 56	
1916.	1,217,190 24	1,561,784 38	
1917.	1,054,696 26	2,032,220 83	
1918.	1,095,087 69	2,005,360 02	
Total.....	\$14,369,584 46	\$25,256,087 74	\$415,527 24

Receipts from tax on corporations — Continued

YEAR	Foreign banks (earnings)	Foreign license fees	Trust companies (capital, surplus and undivided profits)
1880.....			
1881.....			
1882.....	\$43,761 59		
1883.....	69,009 09		
1884.....	37,320 91		
1885.....	32,574 71		
1886.....	63,990 39		
1887.....	38,367 50		
1888.....	35,010 35		
1889.....	61,362 45		
1890.....	53,728 34		
1891.....	36,184 02		
1892.....	52,393 60		
1893.....	62,864 17		
1894.....	46,860 98		
1895.....	34,306 47	\$1,367 90	
1896.....	71,026 29	62,924 35	
1897.....	48,133 84	5,585 18	
1898.....	62,528 65	2,454 58	
1899.....	55,089 20	2,981 38	
1900.....	87,961 28	32,545 47	
1901.....	37,217 89	15,066 92	\$1,578,978 49
1902.....	57,314 29	118,101 67	1,680,029 90
1903.....	98,370 44	58,103 80	2,038,888 33
1904.....	62,341 76	51,290 42	1,860,876 63
1905.....	32,435 12	31,718 21	1,981,817 25
1906.....	68,312 64	30,555 76	2,242,778 03
1907.....	134,698 88	46,835 56	2,406,337 86
1908.....	95,712 34	24,523 80	2,251,942 08
1909.....	44,749 83	25,129 84	2,141,508 56
1910.....	134,092 32	29,428 09	2,375,369 40
1911.....	143,399 68	55,806 90	2,489,624 21
1912.....	100,599 22	38,745 45	2,448,716 59
1913.....	131,848 28	74,605 87	2,452,696 61
1914.....	99,487 77	90,678 79	2,340,728 04
1915.....	88,363 81	55,888 27	2,333,590 07
1916.....	72,906 01	39,134 48	26,341 64
1917.....	163,134 45	99,317 03	2,536,718 16
1918.....	233,228 54	55,901 09	2,778,673 09
Total.....	\$2,790,687 10	\$1,048,690 81	\$37,965,615 04

Receipts from tax on corporations — Concluded

YEAR	Savings banks surplus	Miscellaneous	Total
1880.			\$141,127 03
1881.			992,725 16
1882.		\$184,249 80	1,539,684 27
1883.		266,039 07	1,935,179 31
1884.		122,405 72	1,603,612 75
1885.		121,158 69	1,673,879 09
1886.		121,106 58	1,376,061 44
1887.		131,703 90	1,239,864 16
1888.		114,238 86	993,677 82
1889.		144,550 45	1,172,599 73
1890.		162,101 81	1,158,978 41
1891.		205,951 22	1,350,338 53
1892.		250,105 03	1,430,719 86
1893.		290,903 22	1,668,911 62
1894.		405,213 56	1,645,878 88
1895.		417,989 19	1,857,343 25
1896.		406,452 12	2,165,610 12
1897.		473,102 89	2,259,646 49
1898.		424,392 98	2,162,434 31
1899.		453,312 30	2,266,650 40
1900.		562,573 34	2,624,506 05
1901.	\$705,333 12	463,637 30	4,966,680 93
1902.	737,225 20	582,632 45	6,226,183 18
1903.	771,474 94	695,601 08	6,808,809 70
1904.	719,535 37	755,088 68	7,033,196 99
1905.	787,691 03	730,004 32	6,620,315 84
1906.	796,802 00	909,619 72	7,832,842 86
1907.	762,515 08	1,102,099 25	8,581,223 44
1908.	769,025 00	1,239,703 68	8,937,635 24
1909.	890,160 76	1,226,306 76	8,671,920 20
1910.	780,872 57	1,211,364 32	9,123,738 60
1911.	884,172 38	1,397,115 26	9,781,748 72
1912.	959,226 72	1,491,219 81	10,349,164 76
1913.	885,145 06	1,717,160 77	10,910,529 13
1914.	1,141,233 38	2,101,324 34	11,634,000 84
1915.	1,176,228 08	2,070,382 11	11,235,964 11
1916.	3,649 97	2,000,366 12	6,142,313 84
1917.	1,394,646 93	3,242,668 90	13,982,723 87
1918.	1,455,433 58	1,418,126 17	12,489,782 40
Total	\$15,620,371 17	\$29,701,971 77	\$194,588,205 38

TABULATION

OF THE

BONDED INDEBTEDNESS, TEMPORARY INDEBTED-
NESS AND SINKING FUNDS

OF THE

COUNTIES, CITIES, TOWNS, VILLAGES AND SCHOOL DISTRICTS

FOR THE YEAR 1918

As obtained from the State Comptroller, State Education Department and fiscal officers of municipalities.

Bonded Indebtedness for 1918

COUNTIES	County	City	Town	Village	School district	Aggregate
Albany	\$2,165,500	\$12,086,252	\$63,500	\$107,500	\$55,800	\$14,428,552
Allegany			50,000	530,330	133,950	714,280
Broome	150,000	2,705,026	30,962	207,600	267,725	3,361,213
Cattaraugus	15,000	848,826	27,668	280,880	75,500	1,247,854
Cayuga		1,292,194	6,500	16,500	10,950	1,326,144
Chautauqua	60,000	1,564,207		640,149		2,264,356
Chemung		2,619,000		192,985	53,710	2,865,695
Chemango		211,138		97,000	44,450	352,588
Clinton	228,000	383,500		167,885		779,588
Columbia	360,000	402,200	1,500	116,000	127,049	1,006,749
Cortland		719,739		223,400	13,600	956,739
Delaware			87,500	183,468	98,815	369,783
Dutchess	169,000	2,576,252	28,610	272,518	123,875	3,170,255
Erie	1,501,000	40,748,094	421,425	1,229,115	580,614	44,460,248
Essex				223,400	294,945	615,079
Franklin	491,000		49,000	298,363	130,520	968,883
Fulton	133,000	1,093,450	5,600	4,000	1,000	2,237,050
Genesee		721,730	5,100	219,200	11,000	957,030
Greene	264,000		59,450	65,500	49,575	438,525
Hamilton	125,000		12,500		2,620	140,120
Herkimer	772,000	478,790	237,604	819,950	425,500	2,733,844
Jefferson	445,000	1,373,235	46,000	189,022	83,445	2,106,702
Lewis	87,589		33,987	144,700	18,500	284,756
Livingston	84,000		66,850	134,800	45,650	331,300
Madison	195,000	276,042	82,900	238,500	42,675	835,117
Monroe	425,000	22,154,825	259,804	876,387	309,075	24,025,091
Montgomery	208,000	1,003,000	105,883	360,120	26,400	1,703,403
Nassau	3,020,914	256,896	1,683,000	1,153,494	1,560,482	7,674,786
New York (Greater)		1,506,555,569				1,506,555,569
Niagara		4,991,132	334,119	259,700	91,483	5,676,434
Oneida	748,000	3,937,423	47,679	235,004	445,550	5,413,656
Onondaga	1,506,000	12,305,176	261,900	599,300	343,462	15,015,838
Ontario	211,000	721,743	48,556	121,800	89,966	1,193,065
Orange	845,000	1,731,125	29,250	466,575	236,250	3,308,200
Orleans	82,935		14,200	80,259	78,629	256,023
Oswego	277,153	1,250,845	1,923	96,000	5,000	1,630,921
Otsego	140,000	223,081		191,650	100,700	655,431
Putnam	129,000		5,594	120,800	6,000	261,394
Rensselaer	1,325,000	4,827,695		163,400	86,019	6,402,114
Rockland	363,000		30,736	380,000	117,200	890,986
Saint Lawrence	380,176	372,650	334,300	154,255	203,475	1,444,856
Saratoga	155,000	648,662	341,977	176,988	141,000	1,463,637
Schenectady	819,000	4,660,871	11,276	260,000	163,000	5,914,147
Schoharie	54,160		39,060	158,205	72,000	323,425
Schuyler	38,000		500	149,190		187,690
Seneca	169,282		88,500	387,438	54,550	699,770
Steuben		852,328	16,500	302,755	102,800	1,274,378
Suffolk			162,500	750,150	713,918	1,626,568
Sullivan	142,681		312,400	136,375	168,240	759,696
Tioga	72,000		1,000	100,000	80,100	253,100
Tompkins	109,000	1,356,500	44,520	70,200	27,500	1,607,720
Ulster	235,000	1,011,500	144,142	192,612	119,455	1,702,709
Warren	50,000	266,650	3,700	5,220	23,400	348,970
Washington			54,500	381,186	299,500	735,186
Wayne			173,860	435,827	41,670	651,357
Westchester	9,451,386	21,064,365	2,611,750	6,715,134	2,105,664	41,948,299
Wyoming	52,000		66,900	120,550	131,000	370,450
Yates			16,200	135,000	48,320	199,520
State	\$28,253,756	\$1,660,241,711	\$8,562,885	\$22,404,963	\$10,663,276	\$1,730,126,591
Aggregate						236,214,660
						\$1,966,341,251

Temporary Indebtedness for 1918

COUNTIES	County	City	Town	Village	School district	Aggregate
Albany	\$254,000		\$999		\$343	\$255,342
Allegany			5,000		515	5,515
Broome	30,500		5,114		1,500	37,114
Cattaraugus	60,000		24,928		750	85,678
Cayuga	80,266		3,375		250	83,891
Chautauqua			13,205		585	13,790
Chemung					50	50
Chenango	11,246	\$17,800			1,225	30,271
Clinton			27,882			27,882
Columbia					500	500
Cortland	728		6,748			7,476
Delaware	6,000		7,925		7,640	21,565
Dutchess	37,321		4,723		500	42,544
Erie			159,053			159,053
Essex			9,125		900	10,025
Franklin						
Fulton	7,489		16,445		1,100	25,034
Genesee			5,417		600	6,017
Greene	10,000		19,705			29,705
Hamilton	108,242		4,294			112,536
Herkimer	20,104		900		200	21,204
Jefferson	103,286		14,158		570	118,014
Lewis			1,250			1,250
Livingston	6,473		390	\$1,000		7,863
Madison			4,532		800	5,332
Monroe			35,850		250	36,100
Montgomery	119,502					119,502
Nassau	605,927					605,927
New York (Greater)		49,321,500				49,321,500
Niagara			2,500			2,500
Oneida	32,033		6,119	360		38,512
Onondaga			750		671	1,421
Ontario	7,793		1,911	400		10,104
Orange	20,675					20,675
Orleans						
Oswego					2,600	2,600
Otsego	25,200					25,200
Putnam						
Rensselaer	258,343		807			259,150
Rockland	8,000		32,167			40,167
Saint Lawrence			7,701		400	8,101
Saratoga	27,037		9,525		500	37,062
Schenectady		1,990,000	3,800			1,993,800
Schoharie	3,000		6,520		1,800	11,320
Schuyler	7,140		321			7,461
Seneca			621			621
Steuben			3,860		950	4,810
Suffolk			16,213			16,213
Sullivan			2,466		600	3,066
Tioga					156	156
Tompkins			5,681		300	5,981
Ulster	164,000		20,186		1,300	185,486
Warren	77,000		5,490		2,300	84,790
Washington						
Wayne			2,000		200	2,200
Westchester	1,323,651		296,869		5,200	1,625,720
Wyoming	61,848		13,280		1,450	76,578
Yates			1,096		750	1,846
Aggregate	\$3,476,804	\$51,329,300	\$810,901	\$1,760	\$37,455	\$55,656,220

Sinking Funds for 1918

COUNTIES	County	City	Town	Village	School district	Aggregate
Albany.....		\$1,274,439				\$1,274,439
Allegany.....						
Broome.....		155,174				155,174
Cattaraugus.....						
Cayuga.....				17,586		17,586
Chautauqua.....						
Chemung.....						
Chenango.....		12,450		861		12,450
Clinton.....						861
Columbia.....		18,451				18,451
Cortland.....						
Delaware.....				\$24,260		24,260
Dutchess.....		70,472				70,472
Erie.....		4,544,026		11,250		4,547,386
Essex.....				3,360		11,250
Franklin.....				11,250		11,250
Fulton.....		30,839				30,839
Genesee.....						
Greene.....						
Hamilton.....				32,073		32,073
Herkimer.....				12,765		12,765
Jefferson.....						
Lewis.....				9,359		9,359
Livingston.....						
Madison.....						
Monroe.....		1,953,745		22,238		1,975,983
Montgomery.....		98,000				98,000
Nassau.....				12,314		12,314
New York (Greater).....		442,024,899		834		442,024,899
Niagara.....						834
Oneida.....		388,013		5,477		393,490
Onondaga.....						55,231
Ontario.....		50,698		4,533		
Orange.....		311,442		14,132		325,574
Orleans.....						
Oswego.....		49,437				49,437
Otsego.....						
Putnam.....				29,394		29,394
Rensselaer.....		102,981				102,891
Rockland.....				7,803		7,803
Saint Lawrence.....						
Saratoga.....		18,545				18,445
Schenectady.....		280,027		14,722		294,749
Schoharie.....						
Schuyler.....				9,796		9,796
Seneca.....				26,108		26,108
Steuben.....						
Suffolk.....						
Sullivan.....						
Tioga.....						
Tompkins.....		248,830				248,830
Ulster.....						
Warren.....						
Washington.....						
Wayne.....						
Weetchester.....		2,016,402				2,016,402
Wyoming.....				1,272		1,292
Yates.....						
State.....		\$453,648 870		\$271,387		\$453,920,257
Aggregate..						55,614,293
						\$509,534,550

STATEMENT
OF THE
FINANCIAL CONDITION OF THE CITIES OF
THE STATE
SHOWING
ASSESSMENT VALUES, NON-EXEMPT INDEBTEDNESS
AND TAX RATES FOR THE YEAR 1918

Statement of the financial condition

CITIES	1918 assessed value of real estate	Ratio to full value at which real estate is assessed as determined by State Tax Department	Full value real estate	Ten per cent debt limit of assessed real estate	Potential debt limit if property was assessed at full value
Albany	\$107,749,790	80	\$134,687,237	\$10,774,979	\$13,468,723
Amsterdam	17,937,069	59	30,401,811	1,793,706	3,040,181
Auburn	21,581,554	75	28,775,405	2,158,155	2,877,540
Batavia	11,402,639	83	13,738,119	1,140,263	1,373,811
Beacon	6,720,969	75	8,961,292	672,096	896,129
Binghamton	43,709,658	77	56,765,789	4,370,965	5,676,578
Buffalo	525,189,370	92	570,868,010	52,518,937	57,085,801
Canandaigua	4,859,583	70	6,942,261	485,958	694,226
Cohoes	12,330,588	85	14,517,162	1,233,958	1,451,716
Corning	9,497,457	86	11,043,554	949,745	1,104,355
Cortland	9,149,507	75	12,199,342	814,950	1,219,934
Dunkirk	10,126,774	65	15,579,852	1,012,677	1,557,965
Elmira	33,502,079	92	36,415,303	3,350,207	3,641,530
Fulton	7,003,680	55	12,733,872	700,363	1,273,387
Geneva	10,789,957	75	14,386,609	1,078,995	1,438,660
Glen Cove	7,399,555	50	14,799,110	739,955	1,479,911
Glens Falls	9,347,920	58	16,117,103	934,792	1,611,710
Gloversville	18,481,557	100	18,481,557	1,848,155	1,848,155
Hornell	7,685,400	78	9,853,076	768,540	985,307
Hudson	5,163,389	60	8,605,648	516,338	860,564
Jamestown	15,793,072	75	21,057,429	1,579,307	2,105,742
Johnstown	23,619,510	62	38,095,983	2,361,951	3,809,598
Kingston	3,835,385	50	7,670,770	383,538	767,077
Lackawanna	15,634,577	75	20,846,102	1,563,457	2,084,610
Little Falls	15,037,428	62	24,253,916	1,503,742	2,425,391
Lockport	7,512,460	70	10,732,085	751,246	1,073,208
Mechanicville	11,829,086	63	18,776,326	1,182,908	1,877,632
Middletown	2,979,600	50	5,959,200	297,960	595,920
Mount Vernon	6,935,276	50	17,390,552	693,527	1,739,055
Newburgh	43,373,647	72	60,241,176	4,337,364	6,024,117
New Rochelle	15,252,412	58	26,297,262	1,525,241	2,629,726
New York (Greater)	67,272,518	97	69,353,111	6,727,251	6,935,311
Niagara Falls	9,428,322,753	84	8,966,300,801	842,832,275	896,630,080
North Tonawanda	86,754,605	100	86,754,605	8,675,460	8,675,460
Norwich	13,956,115	89	15,681,028	1,395,611	1,568,102
Ogdensburg	3,540,103	50	7,080,206	354,010	708,020
Olean	5,745,830	70	8,208,328	574,583	820,832
Oneida	11,046,656	65	16,994,855	1,104,665	1,699,485
Oneonta	5,113,436	58	8,816,268	511,343	881,626
Oswego	5,636,400	57	9,888,421	563,640	988,842
Plattsburg	13,202,203	78	16,925,901	1,320,220	1,692,590
Poughkeepsie	3,660,190	50	7,320,380	366,019	732,038
Port Jarvis	28,074,489	80	35,093,111	2,807,448	3,509,311
Rensselaer	4,102,580	55	7,459,236	410,258	745,923
Rochester	6,259,455	75	8,345,940	625,945	834,594
Rome	271,072,724	83	326,593,643	27,107,272	32,659,364
Salamanca	11,673,891	52	22,449,790	1,167,389	2,244,979
Saratoga Springs	4,861,846	72	6,752,563	486,184	675,256
Schenectady	9,444,597	81	11,659,996	944,459	1,165,999
Sherrill	65,905,961	65	101,393,786	6,590,596	10,139,378
Syracuse	495,262	40	1,238,155	49,526	123,815
Tonawanda	156,417,616	83	188,454,959	15,641,761	18,845,495
Troy	6,959,303	80	8,699,128	695,930	869,912
Utica	59,989,694	90	66,655,215	5,998,969	6,665,521
Watertown	52,802,463	62	85,165,262	5,280,246	8,516,526
Watervliet	20,214,014	70	28,877,162	2,021,401	2,887,716
White Plains	5,818,240	80	7,272,800	581,824	727,280
Yonkers	25,279,209	60	42,132,015	2,527,920	4,213,201
	140,927,205	85	165,796,711	14,092,720	16,579,671

of the cities of the State

CITIES	Non-exempt indebtedness	Margin of debt incurring capacity	Potential margin of debt-incurring capacity	Tax rate	Tax rate if property was assessed full value
Albany	\$7,022,887	\$3,752,092	\$6,444,836	.0288	.02304
Amsterdam	851,000	942,706	2,189,181	.0372	.02194
Amherst	1,092,194	1,065,961	1,785,346	.04145	.03108
Batavia	519,380	620,883	854,431	.030147	.02502
Beacon	438,252	233,844	457,877	.03088	.02316
Binghamton	2,549,952	1,821,013	3,126,626	.03322	.02557
Buffalo	35,443,950	16,064,987	21,641,851	.029289	.02694
Canandaigua	115,000	370,958	579,226	.02551	.01785
Cohoes	730,050	503,899	721,657	.02743	.02331
Corning	356,978	592,767	747,377	.025871	.0224
Cortland	467,739	447,211	752,195	.0218	.01635
Dunkirk	181,618	831,059	1,376,347	.02829	.01838
Elmira	1,119,000	2,231,207	2,522,530	.02716	.0249
Fulton	555,121	145,242	718,266	.03965	.0218
Geneva	536,045	542,950	902,615	.02166	.0162
Glen Cove	256,896	483,059	1,223,015	.045	.0225
Glen Falls	266,650	668,142	1,345,060	.03535	.0205
Gloversville	715,402	1,132,753	1,132,753	.029	.029
Hornell	449,850	318,690	535,457	.03214	.02506
Hudson	359,249	157,089	501,315	.0349	.02094
Ithaca	900,670	678,637	1,205,072	.02816	.02112
Jamestown	838,089	1,523,862	2,971,509	.03484	.0216
Johnstown	122,208	261,329	644,868	.0448	.0224
Kingston	1,011,500	551,957	1,073,110	.038774	.02908
Lackawanna	264,000	1,239,742	2,161,391	.04287	.02657
Little Falls	478,790	272,456	594,418	.02465	.01725
Lockport	853,713	320,195	1,023,919	.037203	.0234
Mechanicville	204,117	93,843	391,803	.0462	.0231
Middletown	158,757	710,770	1,580,298	.03584	.0179
Mount Vernon	3,244,224	1,093,140	2,779,893	.029682	.0213
Newburgh	764,826	760,415	1,864,900	.03295	.01909
New Rochelle	2,613,816	4,113,435	4,321,495	.0229	.0222
New York (Greater)	781,864,393	52,099,492	105,331,229	.0237	.0227
Niagara Falls	2,647,219	6,028,241	6,028,241	.015026	.015026
North Tonawanda	510,500	885,111	1,057,602	.02497	.0222
Norwich	198,688	155,322	509,332	.039886	.01994
Ogdensburg	197,650	376,933	623,182	.0291	.02037
Olean	388,282	716,383	1,311,203	.03148	.02045
Oneida	169,042	342,301	712,584	.03504	.0203
Oneonta	223,081	340,559	765,761	.03237	.0184
Oswego	611,287	708,933	1,081,303	.0326	.0254
Plattsburg	283,500	82,519	448,538	.045	.0225
Poughkeepsie	2,067,528	739,920	1,441,783	.0238	.01904
Port Jervis	151,100	259,158	594,823	.0434	.0238
Rensselaer	507,648	118,297	326,946	.04128	.0309
Rochester	15,192,080	11,915,192	17,467,284	.0265	.0219
Rome	836,455	330,934	1,408,524	.04229	.0219
Salsamanna	342,044	144,140	333,212	.0272	.0195
Saratoga Springs	414,000	530,459	751,999	.0424	.0343
Schenectady	4,380,844	2,209,752	5,758,534	.02949	.0191
Sherill	672	48,854	123,143	.0847	.03388
Syracuse	11,655,176	3,986,585	7,190,319	.02604	.0216
Tonawanda	160,118	535,812	709,794	.02876	.0229
Troy	2,856,363	3,142,606	3,809,158	.0281	.0252
Utica	2,672,955	2,607,291	5,843,571	.0371	.023
Watertown	1,373,235	648,166	1,514,481	.0332	.0232
Watervliet	733,867			.043	.0344
White Plains	2,647,657		1,565,544	.0303	.0181
Yonkers	8,639,266	5,453,454	7,940,405	.0351	.0298

Table of population, tax budget and tax per capita in the several cities of the State

CITIES	Population	1918 budget, which includes taxes and receipts from other sources, but not money borrowed by bonds or temporary loans	Budget per capita
Albany.....	107,979	\$3,414,387.17	\$31.62
Amsterdam.....	34,319	720,444.92	20.99
Auburn.....	32,468	972,850.49	29.96
Batavia.....	13,278	431,123.08	32.39
Beacon.....	10,165	263,352.50	25.90
Binghamton.....	53,668	1,842,339.14	34.32
Buffalo.....	454,630	16,284,937.13	35.82
Canandaigua.....	7,501	170,300.01	22.70
Cohoes.....	23,433	370,818.13	15.82
Corning.....	13,459	319,907.73	23.76
Cortland.....	12,367	291,774.85	23.59
Dunkirk.....	17,870	321,886.42	18.01
Elmira.....	40,093	1,099,842.89	27.43
Fulton.....	11,138	332,571.03	29.85
Geneva.....	13,232	296,140.60	22.38
Glen Cove.....	10,893	374,105.22	34.34
Glens Falls.....	16,323	406,426.32	24.89
Gloversville.....	21,178	537,408.72	25.37
Hornell.....	14,352	297,069.49	20.69
Hudson.....	11,544	180,999.15	15.67
Ithaca.....	16,750	449,266.47	26.82
Jamestown.....	37,780	960,954.75	25.43
Johnstown.....	10,687	242,265.14	22.66
Kingston.....	26,354	655,518.78	24.87
Lackawanna.....	15,737	451,819.11	28.71
Little Falls.....	13,022	331,886.59	25.48
Lockport.....	18,693	474,356.10	25.37
Mechanicville.....	8,208	210,891.11	25.69
Middletown.....	16,381	342,030.52	20.87
Mount Vernon.....	37,583	1,326,869.18	35.30
Newburg.....	27,876	705,452.05	25.30
New Rochelle.....	31,758	2,120,115.47	66.75
New York (Greater).....	5,047,321	238,123,719.00	47.17
Niagara Falls.....	42,257	3,331,229.69	78.83
North Tonawanda.....	13,498	430,571.21	31.89
Norwich.....	8,342	171,477.58	20.55
Ogdensburg.....	14,338	226,431.45	15.79
Olean.....	17,925	387,536.40	21.61
Oneida.....	9,461	231,491.52	24.46
Oneonta.....	10,474	220,139.12	21.01
Oswego.....	25,426	822,362.74	32.34
Plattsburg.....	10,134	205,353.12	20.26
Port Jervis.....	9,413	200,197.84	21.26
Poughkeepsie.....	32,714	911,571.83	27.86
Rensselaer.....	11,210	269,681.79	24.05
Rochester.....	248,465	7,971,843.29	32.08
Rome.....	21,926	496,977.81	22.66
Salamanca.....	8,370	188,988.63	22.57
Saratoga Springs.....	13,792	338,497.33	24.54
Schenectady.....	80,381	3,787,285.86	47.11
Sherrill.....	1,400	15,857.49	11.32
Syracuse.....	145,293	5,246,013.57	36.10
Tonawanda.....	9,147	224,436.45	24.53
Troy.....	75,488	2,268,191.67	30.04
Utica.....	80,589	2,470,456.32	30.65
Watertown.....	26,895	829,238.10	30.83
Watervliet.....	14,990	296,546.32	19.78
White Plains.....	19,287	1,168,873.03	60.60
Yonkers.....	90,948	4,565,014.08	50.19

TABULATION
OF THE
VALUE OF REAL ESTATE EXEMPTIONS
FOR THE YEAR 1917
Under Section 4 of the Tax Law

The following is a tabulation of the values of real estate exemptions, returned under section 4 of the Tax Law, in the various counties of the State, in two classifications. To the left of the aggregate is indicated ownership. The "Private Ownership" column on the left contains all exempt property other than that owned by the Federal government, the State or municipalities. To the right of the aggregate is the value of exemption classified as to use.

RECAPITU

COUNTIES	Property of United States	Property of State	Property of counties	Property of cities	Property of towns
Albany.....	\$2,706,707	\$38,818,550	\$2,543,800	\$14,018,740	\$98,300
Allegany.....		193,030	133,044		348,950
Bronx.....	1,651,500	1,341,910		159,316,610	
Broome.....	165,000	1,760,000	1,150,000	4,764,700	117,149
Cattaraugus.....	120,000	40,200	186,000	1,742,980	451,655
Cayuga.....	156,800	1,451,695	203,700	1,053,330	113,610
Chautauqua.....	165,785	58,880	306,150	2,006,605	331,845
Chemung.....	250,000	3,581,500	315,900	2,298,600	70,400
Chenango.....		50	132,750	80,400	84,955
Clinton.....	810,000	2,411,860	189,550	596,700	88,152
Columbia.....	75,000	1,178,171	292,000	595,750	229,505
Cortland.....	70,000	308,000	93,290	174,500	100,107
Delaware.....		90,000	196,000		130,922
Dutchess.....	5,500	4,407,700	275,000	1,641,060	199,525
Erie.....	8,300,340	7,296,330	2,162,775	43,086,604	1,259,135
Essex.....	27,170	301,135	95,000		287,630
Franklin.....	60,000	77,500	84,500		169,215
Fulton.....	250,000	125,000	141,000	1,408,350	22,885
Genesee.....	68,000	500,550	236,400	953,500	288,814
Greene.....		43,250	165,000		429,825
Hamilton.....					75,950
Herkimer.....		299,115	239,000	284,700	1,362,190
Jefferson.....	1,162,600	87,500	365,000	1,589,300	379,475
Kings.....	19,440,200	4,363,050	701,000	270,683,309	
Lewis.....		720	86,000		152,162
Livingston.....		419,600	145,000		174,810
Madison.....		180,535	297,400	331,600	109,915
Monroe.....	1,303,000	3,191,600	1,682,000	11,867,105	186,700
Montgomery.....	50,000	795,150	192,000	755,050	114,500
Nassau.....	900	12,400	400,000		260,900
New York.....	42,692,000	655,000	205,000	1,212,933,372	
Niagara.....	882,800	4,254,330	305,500	5,368,287	202,000
Oneida.....	537,000	2,755,725	1,383,000	2,290,350	501,715
Onondaga.....	530,000	1,708,775	3,092,750	13,799,465	332,010
Ontario.....	75,000	55,415	375,000	1,561,000	177,725
Orange.....	11,446,500	1,810,970	283,000	1,415,995	208,100
Orleans.....		3,595,000	230,000		123,400
Oswego.....	1,466,200	530,020	351,445	2,057,418	79,490
Otsego.....	95,000	327,600	180,000	380,400	217,937
Putnam.....	17,000		30,000		33,200
Queens.....	1,617,500	721,050		57,067,820	
Rensselaer.....	597,500	353,147	1,133,000	2,735,140	122,240
Richmond.....	3,769,300	241,225		18,431,350	
Rockland.....	105,000	8,200	166,500		63,500
Saint Lawrence.....	171,500	520,000	279,000	850,600	812,870
Saratoga.....	64,500	5,231,595	275,000	789,800	199,870
Schenectady.....	2,680,000	143,400	1,061,000	4,436,600	63,100
Schoharie.....		112,825	45,000		214,433
Schuyler.....		50,000	10,000		54,110
Seneca.....	19,000	538,775	170,000		26,810
Steuben.....	155,000	1,108,850	301,300	630,700	310,060
Suffolk.....	2,497,500	3,522,100	559,000		329,885
Sullivan.....			114,000		56,545
Tioga.....		2,270	153,500		50,735
Tompkins.....	50,000	850,550	131,570	1,238,025	151,085
Ulster.....	75,000	283,170	184,150	897,620	350,493
Warren.....	85,000	55,460	32,320	1,145,900	78,820
Washington.....		1,705,280	213,500		112,875
Wayne.....	60,000	7,465,064	201,000		114,934
Westchester.....	2,391,600	3,482,500	2,760,850	17,680,500	841,000
Wyoming.....		30,602	153,000		250,135
Yates.....	40,000	550	100,000		61,665
Total.....	\$108,958,402	\$115,454,699	\$27,488,644	\$1,664,989,825	\$13,809,923

LATION

COUNTIES	Property of villages	Property of school districts	Private ownership	Aggregate
Albany.....	\$46,600	\$308,400	\$24,709,680	\$83,250,777
Allegany.....	220,290	445,192	1,361,010	2,701,786
Bronx.....			40,717,780	203,027,800
Broome.....	219,150	546,850	3,337,209	12,060,058
Cattaraugus.....	79,900	353,220	1,841,281	4,815,236
Cayuga.....	12,600	283,320	3,256,266	6,531,321
Chautauqua.....	373,430	914,440	3,338,920	7,496,055
Chemung.....	85,260	133,705	3,452,895	10,188,350
Chenango.....	164,600	209,945	1,192,515	1,865,215
Clinton.....		146,725	1,080,520	5,323,507
Columbia.....	138,200	287,100	1,295,890	4,091,616
Cortland.....	74,650	151,107	1,228,374	2,200,028
Delaware.....	86,600	395,550	719,735	1,618,807
Dutchess.....	107,700	490,600	6,759,580	13,886,655
Erie.....	328,040	1,072,325	29,095,270	92,600,819
Essex.....	81,040	323,050	1,020,728	2,144,753
Franklin.....	38,325	228,085	566,636	1,224,261
Fulton.....	1,150	59,950	1,434,335	3,442,670
Genesee.....	12,100	260,390	1,962,930	4,282,684
Greene.....	159,600	224,975	666,099	1,688,749
Hamilton.....		28,625	25,195	129,770
Herkimer.....	556,800	807,480	1,783,890	5,333,175
Jefferson.....	71,200	373,177	3,208,933	7,237,185
Kings.....			75,022,190	370,209,749
Lewis.....	67,330	121,300	392,174	819,686
Livingston.....	365,140	347,600	1,129,050	2,581,200
Madison.....	159,700	257,005	1,770,831	3,106,986
Monroe.....	143,900	1,027,750	17,868,014	37,270,089
Montgomery.....	25,700	244,620	1,740,917	3,917,937
Nassau.....	446,975	2,363,300	4,611,180	8,115,655
New York.....			258,189,965	1,514,655,337
Niagara.....	6,900	369,960	5,844,574	17,234,291
Oneida.....	23,600	624,470	5,922,805	14,038,665
Onondaga.....	129,600	777,495	14,715,627	35,085,722
Ontario.....	99,500	360,955	2,540,438	5,245,033
Orange.....	335,040	641,990	5,023,479	21,165,074
Orleans.....	128,800	349,250	2,560,980	7,017,430
Oswego.....	21,500	272,970	2,298,637	7,077,680
Otsego.....	126,400	410,873	1,409,590	3,147,800
Putnam.....	2,500	110,600	532,750	726,050
Queens.....			20,624,505	80,060,875
Rensselaer.....	75,000	189,440	10,506,361	15,711,828
Richmond.....			8,421,230	30,863,105
Rockland.....	187,200	619,750	1,786,650	2,936,800
Saint Lawrence.....	173,200	759,780	2,452,345	6,019,295
Saratoga.....	201,020	333,685	1,967,759	9,063,229
Schenectady.....	29,100	264,825	4,563,674	13,241,699
Schoharie.....	57,400	224,050	760,267	1,414,475
Schuyler.....	4,500	67,450	219,448	1,405,508
Seneca.....	79,725	230,950	908,620	1,973,880
Steuken.....	136,600	500,275	2,535,836	5,678,621
Suffolk.....	529,900	1,304,500	3,214,884	11,857,469
Sullivan.....	800	100,875	577,320	879,540
Tioga.....	369,900	267,640	1,300,487	2,174,532
Tompkins.....	27,750	132,350	5,043,787	7,625,087
Ulster.....	122,500	267,865	1,902,440	4,083,238
Warren.....	10,300	87,915	913,149	2,408,864
Washington.....	176,200	333,035	1,024,591	4,165,481
Wayne.....	739,700	538,210	2,816,174	11,935,082
Westchester.....	2,147,930	3,634,280	32,331,339	65,269,999
Wyoming.....	399,798	371,690	1,021,536	2,226,759
Yates.....	107,900	193,060	638,850	1,142,015
Total.....	\$10,516,241	\$26,796,194	\$641,779,094	\$2,809,793,022

RECAPITULATION

COUNTIES	EDUCATIONAL				
	Universities, colleges and professional schools other than State normal schools	State normal schools and colleges for training of teachers	Public schools	Schools other than public schools	Schools for deaf, dumb and blind
Albany		\$850,000	\$2,982,900	\$2,109,350	
Allegany	\$239,940		445,192	1,000	
Bronx	6,108,900		14,225,200	3,011,850	\$1,188,500
Broome			1,895,250	50,000	
Cattaraugus			845,620	28,300	
Cayuga	1,040,000		917,320	31,460	
Chautauqua			1,893,330	111,410	
Chemung			1,012,695	589,100	
Chenango			278,645		
Clinton		125,000	352,725	227,000	
Columbia	1,106,571		445,950	25,000	
Cortland		300,000	280,107		
Delaware	55,000		395,550		
Dutchess	3,184,000		1,410,600	474,500	80,000
Erie	909,365	550,160	11,116,245	1,652,935	4,450
Essex			323,050	40,580	
Franklin			228,085	8,000	55,500
Fulton			874,350	2,000	
Genesee	11,000		470,390		500,000
Greene			224,975	113,000	
Hamilton			28,625		
Herkimer			1,007,780	35,000	
Jefferson			878,177	25,900	
Kings	2,305,050		41,511,000	5,576,600	122,500
Lewis			121,300	28,000	
Livingston	85,300	302,000	347,900	76,000	
Madison	856,500		365,305	1,150	
Monroe	2,238,500	357,600	4,904,800	1,973,600	99,000
Montgomery			714,620	138,000	
Nassau	10,000		2,383,300	1,378,800	
New York	44,067,150		51,226,200	20,717,300	3,729,500
Niagara	1,510,030		1,608,400	36,200	
Oneida			1,814,420	322,300	100,000
Onondaga	3,096,780		4,605,685	653,300	
Ontario	352,150		774,955	64,000	
Orange			1,388,295	78,700	6,000
Orleans			349,250	22,000	
Oswego		403,000	724,920		
Otsego		252,100	599,373	7,300	
Putnam	20,000		110,600	11,000	
Queens	48,100		12,930,230	709,550	
Rensselaer			1,403,580	4,029,280	
Richmond	75,000		3,331,750	430,650	
Rockland			619,750	278,000	
Saint Lawrence	411,000	300,000	892,280	75,000	
Saratoga			644,185	126,980	
Schenectady			2,667,525	1,334,100	
Schoharie	108,000		224,550		
Schuyler			67,450	40,000	
Seneca			229,450	53,000	
Steuben			893,975	1,800	
Suffolk	323,700		1,304,200	321,500	
Sullivan			100,275		
Tioga			297,640		
Tompkins	4,455,050		396,850	50,000	
Ulster		105,000	692,865	175,200	
Warren			473,795	32,750	
Washington			328,035	5,000	
Wayne			538,210	38,000	
Westchester	297,000	402,800	9,210,680	4,814,370	
Wyoming	7,500		371,690	8,450	
Yates	40,000		193,050	50,000	
Total	\$72,961,586	\$3,947,660	\$193,894,699	\$52,194,245	\$5,835,450

— Continued

COUNTIES	EDUCATIONAL — (Concluded)			
	Schools for feeble-minded	Libraries	History and art	Parks, playgrounds and gardens
Albany.....		\$4,600	\$290,000	\$4,953,400
Allegany.....		75,050		9,350
Bronx.....		453,000	8,700	67,638,515
Broome.....		9,000		27,000
Cattaraugus.....		37,500	14,000	112,800
Cayuga.....		51,600		19,820
Chautauque.....		279,300	1,000	145,450
Chemung.....			75,000	182,500
Chenango.....		55,000		35,100
Clinton.....			250,000	
Columbia.....		17,650		43,300
Cortland.....		32,675		8,950
Delaware.....		5,000		7,500
Dutchess.....		150,700		99,000
Erie.....		658,335	1,302,840	8,957,224
Essex.....		17,100		2,800
Franklin.....		4,500		10,400
Fulton.....		120,000	1,500	57,200
Genesee.....		1,000	4,000	50,500
Greene.....		36,000		3,100
Hamilton.....				
Herkimer.....		74,600	10,000	98,700
Jefferson.....		102,300	1,500	5,000
Kings.....		2,220,800	213,500	57,352,509
Lewis.....				80
Livingston.....		30,000		17,600
Madison.....		18,100	2,500	500
Monroe.....	\$10,600	119,300	7,700	3,523,955
Montgomery.....		39,600	41,000	8,500
Nassau.....		28,100		71,500
New York.....		29,324,000	1,352,000	564,833,700
Niagara.....		95,800		4,288,750
Oneida.....		241,200	60,000	224,950
Onondaga.....	570,000	328,550	100,000	2,126,375
Ontario.....		10,000		432,200
Orange.....		98,300	137,000	377,185
Orleans.....				14,000
Oswego.....		43,000		130,400
Otsego.....		14,500	15,000	98,500
Putnam.....				
Queens.....		225,500		8,172,900
Rensselaer.....		2,400		301,000
Richmond.....		176,400	6,800	319,500
Rockland.....		13,000	2,200	800
Saint Lawrence.....		138,000	2,000	64,250
Saratoga.....		3,500	5,000	265,200
Schenectady.....		70,000	20,000	635,300
Schoharie.....			1,900	
Schuyler.....				52,000
Seneca.....		31,500		8,200
Steuben.....		61,100	5,000	80,800
Suffolk.....		138,300	36,000	157,200
Sullivan.....		3,100		800
Tioga.....		41,150		5,000
Tompkins.....				46,750
Ulster.....		39,000	23,400	26,600
Warren.....		17,520		89,000
Washington.....		8,300	500	17,000
Wayne.....		20,000		52,800
Westchester.....		324,150	30,850	3,911,265
Wyoming.....		37,200	8,000	29,302
Yates.....		25,000		300
	\$580,600	\$36,171,280	\$4,028,890	\$730,294,280

RECAPITULATION

COUNTIES	AGRICULTURAL		RELIGIOUS	
	Exhibition buildings and grounds of agricultural societies	Property of granges	Buildings and grounds used as places for religious worship	Property of religious corporations occupied by officiating clergymen
Albany.....	\$18,000		\$8,224,250	\$164,500
Allegany.....	8,000		504,935	73,740
Bronx.....			9,895,875	216,700
Broome.....	3,000		1,926,400	117,625
Cattaraugus.....	12,000		1,105,630	91,580
Cayuga.....	3,500		1,267,000	98,350
Chautauque.....	15,000		1,572,170	180,165
Chemung.....	20,000		1,669,330	86,850
Chenango.....	14,750		380,180	63,460
Clinton.....	8,000		471,320	29,000
Columbia.....	15,000	\$1,200	730,115	87,400
Cortland.....	22,000		555,460	33,575
Delaware.....	4,000		453,105	78,450
Dutchess.....			1,852,900	120,050
Erie.....		800	17,639,175	421,710
Essex.....			380,120	47,210
Franklin.....	20,000		223,050	43,290
Fulton.....			701,295	52,240
Genesee.....	68,000		835,850	79,480
Greene.....	11,000		341,050	59,900
Hamilton.....			17,030	3,200
Herkimer.....			1,006,950	64,550
Jefferson.....	39,000		1,412,700	105,950
Kings.....			34,006,920	482,100
Lewis.....	18,000	1,500	209,520	25,275
Livingston.....	10,700		599,200	77,200
Madison.....	7,000		573,200	86,925
Monroe.....	15,000	1,500	9,553,250	297,850
Montgomery.....	20,000		1,029,950	71,400
Nassau.....	150,000		2,645,400	121,500
New York.....			131,717,100	344,550
Niagara.....			1,726,665	120,000
Oneida.....	3,000		3,186,965	162,200
Onondaga.....			6,384,625	141,550
Ontario.....	23,000	1,000	1,216,750	75,950
Orange.....	10,000		3,511,908	151,990
Orleans.....	35,000		902,150	54,500
Oswego.....	10,000	500	1,206,050	54,300
Otsego.....	28,000		689,750	65,200
Putnam.....		800	399,050	18,800
Queens.....			6,093,950	251,350
Rensselaer.....			3,122,790	141,910
Richmond.....			2,354,125	112,850
Rockland.....			650,300	63,050
Saint Lawrence.....	45,000		1,109,080	127,300
Saratoga.....			1,133,045	80,000
Schenectady.....			2,050,450	72,150
Schoharie.....	25,000		280,900	53,700
Schuyler.....			79,350	27,525
Seneca.....	10,000		603,950	37,600
Steuben.....	28,000	400	1,301,450	86,500
Suffolk.....	10,000		1,678,550	207,200
Sullivan.....	5,000	250	255,900	7,600
Tioga.....	15,000		418,660	26,580
Tompkins.....	30,000		615,700	43,800
Ulster.....			1,095,490	115,460
Warren.....	6,120		532,480	26,420
Washington.....	60,000		697,825	96,600
Wayne.....	29,000		1,143,180	102,620
Westchester.....	50,000	3,000	10,099,900	231,540
Wyoming.....	27,000		647,550	85,300
Yates.....	35,000		283,750	30,150
	\$982,070	\$10,950	\$288,970,718	\$6,657,470

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COUNTIES	RELIGIOUS — (Concluded)		FRATERNAL AND BENEVOLENT	
	Property owned by clergymen	Moral and mental improvement	Fraternal	Benevolent
Albany.....	\$59,050	\$468,500	\$418,800	\$404,300
Allegany.....	7,980	10,440	700	500
Bronx.....	32,200	771,500	160,700	2,985,050
Broome.....	81,840	176,000	173,750	26,250
Cattaraugus.....	5,250	.....	2,000	1,200
Cayuga.....	7,000	157,700	7,000	12,500
Chautauqua.....	34,420	127,750	.....	26,000
Chemung.....	52,580	63,000	.....	200,000
Chenango.....	15,650	5,500	3,000	2,000
Clinton.....	6,000	81,600	5,250	.....
Columbia.....	7,815	66,000	18,800	155,000
Cortland.....	2,800	23,000	8,000	16,800
Delaware.....	9,075	.....	3,500	.....
Dutchess.....	17,500	230,610	3,200	157,000
Erie.....	139,355	1,265,285	31,600	1,222,225
Essex.....	3,950	10,000	44,500	.....
Franklin.....	6,300	.....	4,100	.....
Fulton.....	15,265	30,000	.....	18,000
Genesee.....	23,400	79,000	3,700	.....
Greene.....	3,900	22,000	1,500	4,000
Hamilton.....	840	.....	.....	.....
Herkimer.....	12,250	10,000	115,300	130,000
Jefferson.....	11,250	131,000	5,550	93,200
Kings.....	219,130	3,074,950	38,600	7,609,525
Lewis.....	2,700	1,330	2,300	.....
Livingston.....	5,850	1,500	48,500	6,500
Madison.....	13,650	7,000	18,150	19,800
Monroe.....	206,150	1,220,450	150,000	160,450
Montgomery.....	11,000	75,000	15,850	31,500
Nassau.....	10,300	3,700	25,000	30,700
New York.....	40,500	13,292,200	3,265,500	13,508,900
Niagara.....	11,200	61,600	29,280	140,275
Oneida.....	40,590	145,900	633,000	170,700
Onondaga.....	125,450	633,500	12,800	22,500
Ontario.....	19,400	9,000	.....	20,000
Orange.....	3,000	78,200	88,695	23,550
Orleans.....	1,500	.....	.....	.....
Oswego.....	23,975	57,000	26,700	35,000
Otsego.....	20,320	69,000	10,300	.....
Putnam.....	200	4,000	.....	4,100
Queens.....	68,700	6,500	.....	459,750
Rensselaer.....	11,150	447,500	87,600	192,600
Richmond.....	23,500	24,700	15,000	434,535
Rockland.....	7,500	51,600	.....	.....
Saint Lawrence.....	19,200	.....	18,000	2,500
Saratoga.....	11,900	28,200	68,600	12,000
Schenectady.....	34,700	66,750	197,230	49,150
Schoharie.....	500	.....	.....	.....
Schuyler.....	5,400	.....	.....	.....
Seneca.....	1,800	.....	4,000	.....
Steuben.....	7,095	3,000	62,700	4,000
Suffolk.....	11,465	3,500	53,000	50,900
Sullivan.....	1,650	.....	.....	.....
Tioga.....	9,750	.....	.....	5,000
Tompkins.....	14,940	45,100	.....	10,000
Ulster.....	41,000	89,900	.....	6,000
Warren.....	9,035	62,350	56,000	30,500
Washington.....	16,900	9,000	22,500	8,000
Wayne.....	9,620	.....	7,800	.....
Westchester.....	73,200	715,800	4,000	3,197,800
Wyoming.....	4,200	200	19,000	2,000
Yates.....	2,220	6,000	.....	5,000
	\$1,695,970	\$24,023,315	\$5,991,055	\$31,712,960

RECAPITULATION

COUNTIES	CHARITABLE			CURATIVE	
	County, city, town and village homes	Homes for children	Homes for veteran soldiers and sailors	General hospitals and dispensaries	Hospitals for insane
Albany	\$210,000	\$542,000		\$2,374,000	
Allegany	62,694				
Bronx		4,580,100	\$500	4,042,580	
Broome	145,000	7,000		100,000	\$1,610,000
Cattaraugus	62,000	65,000		107,000	
Cayuga	63,000	20,700		83,680	
Chautauqua	110,000	107,300		187,350	
Chemung		50,000		306,200	
Chenango	30,000		400,000	4,000	
Clinton	94,550	55,000		118,500	
Columbia	80,000	26,300		43,200	
Cortland	50,040	7,200		80,050	
Delaware	28,000			4,000	
Dutchess	75,000	210,500		70,800	4,305,700
Erie	600,000	2,121,636		1,276,195	4,450,000
Essex	42,000			333,650	
Franklin	12,000			98,720	
Fulton	30,000	2,900		132,000	
Genesee	58,150			30,000	
Greene	15,000	4,400			
Hamilton					
Herkimer	125,000			50,000	
Jefferson	34,000	41,200		203,600	
Kings		1,968,800	34,000	7,326,550	619,000
Lewis	30,000				
Livingston	75,000				94,600
Madison	75,000	15,400		17,000	
Monroe	99,000	476,000		1,483,550	1,187,500
Montgomery	45,000	25,000		140,000	
Nassau		64,000		83,000	
New York	12,717,400	5,165,500		34,268,185	5,015,700
Niagara	225,500			313,360	
Oneida	260,000	105,200		537,900	2,200,800
Onondaga	500,000	286,000		695,750	
Ontario	50,000	52,000		116,000	
Orange	53,900	49,000		57,100	1,275,000
Orleans	100,000			5,000	
Oswego	30,000	101,000		110,000	
Otsego	50,000			74,800	
Putnam			7,000		
Queens		420,000		1,881,000	155,550
Rensselaer	250,000	482,950		1,397,250	
Richmond	20,200	1,439,000	2,334,900	4,252,400	
Rockland	91,800	470,100		43,000	
Saint Lawrence	100,000	64,700		75,000	
Saratoga		39,800		55,300	
Schenectady	250,000	32,500		211,000	
Schoharie					
Schuyler					
Seneca	15,000	25,000			538,600
Steuben	60,000	19,000	1,000,000	62,100	
Suffolk	100,000	211,200		97,000	3,087,500
Sullivan	109,000	58,400			
Tioga	25,000				
Tompkins	41,000	196,500		101,200	
Ulster	128,800	60,000		110,000	
Warren	10,200			140,000	
Washington	50,000			250,000	
Wayne	75,000	560,664			
Westchester	318,600	6,780,050		5,562,500	
Wyoming	30,000				
Yates					
Total	\$17,911,834	\$27,009,050	\$3,776,400	\$69,116,440	\$24,539,950

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COUNTIES	CURATIVE — (Concluded)					
	Tuber- culosis hospitals	Hospitals for contagious diseases	Hospitals for con- valescents	Maternity hospitals	Hospitals for children	Hospitals for other special diseases
Albany		\$1,300				\$40,000
Allegany						
Bronx				\$9,300		11,000
Broome	\$2,000					
Cattaraugus	400					
Cayuga						
Chautauqua						
Chemung	20,000					
Chenango	15,000	1,200				
Clinton						
Columbia						
Cortland						
Delaware	4,000					
Dutchess	130,000		\$100,000			
Erie	145,000				\$116,845	107,300
Essex	301,135					
Franklin						
Fulton	16,000					
Genesee		1,000				
Greene						
Hamilton						
Herkimer	7,600					
Jefferson	25,000					
Kings				59,500	100,500	201,000
Lewis						
Livingston						
Madison						
Monroe	225,000				68,070	
Montgomery						
Nassau						
New York	51,000	893,500		34,000	236,000	2,531,500
Niagara						4,500
Oneida						
Onondaga	500,000					
Ontario	20,000	1,000				
Orange		600				
Orleans						
Oswego	35,000					
Otsego	30,000					
Putnam						
Queens						
Rensselaer	108,000	8,000				
Richmond						
Rockland						
Saint Lawrence	4,000					
Saratoga	125,000					
Schenectady	58,000					
Schoharie						
Schuyler						
Seneca						
Steuben	35,000					
Suffolk	43,000					
Sullivan	200,000					
Tioga						
Tompkins	8,000					
Ulster	1,450					
Warren						
Washington						
Wayne						
Westchester	285,350					
Wyoming						
Yates						
Total	\$2,894,835	\$906,600	\$100,000	\$102,800	\$521,415	\$2,895,390

RECAPITULATION

COUNTIES	PROTECTIVE			
	Fire	Police	Jails, peni- tentiaries and other places for punishment of crime	Lighthouses
Albany.....	\$377,100	\$196,000	\$500,000	
Allegany.....	14,300		100	
Bronx.....	1,243,100	784,000	1,400,000	\$21,500
Broome.....	118,650	40,000		
Cattaraugus.....	27,500	15,000	200	
Cayuga.....	59,500		1,201,000	1,800
Chautauqua.....	53,830		25,000	53,000
Chemung.....	149,180		3,601,500	
Chenango.....	4,200		18,000	
Clinton.....	4,000		2,336,750	5,000
Columbia.....	39,300		15,000	
Cortland.....	40,050			
Delaware.....	34,600		30,000	
Dutchess.....	206,100			
Erie.....	800,880	408,390	810,470	4,754,230
Essex.....	21,600		6,500	27,170
Franklin.....	9,425		2,500	
Fulton.....	31,100		35,000	
Genesee.....	5,900	15,000	50,000	
Greene.....	20,700			
Hamilton.....				
Herkimer.....	63,500			
Jefferson.....	81,100		75,000	50,000
Kings.....	2,696,875	2,183,600	516,000	15,500
Lewis.....	3,000		8,000	
Livingston.....	10,700		1,500	
Madison.....	14,100	3,000	200	
Monroe.....	873,800	228,200	105,300	25,000
Montgomery.....	45,500		61,000	
Nassau.....	243,075			
New York.....	5,432,000	5,522,000	21,980,000	
Niagara.....	193,800	71,500		65,000
Oneida.....	196,400		55,000	
Onondaga.....	400,750		393,800	
Ontario.....	511,800		30,000	
Orange.....	154,025			
Orleans.....	1,000		450,000	
Oswego.....	47,000		90,800	703,500
Otsego.....	24,550			
Putnam.....	3,000			
Queens.....	863,750	584,100		
Rensselaer.....	291,500	95,000	200,000	
Richmond.....	289,200	15,400		785,300
Rockland.....	99,200		1,500	5,000
Saint Lawrence.....	64,000	5,000	20,000	11,500
Saratoga.....	33,300			
Schenectady.....	100			
Schoharie.....	2,900			
Schuyler.....			40,000	
Seneca.....	26,600			
Steuben.....	41,800			
Suffolk.....	147,700		1,700	376,000
Sullivan.....	2,100			
Tioga.....	33,750		45,000	
Tompkins.....	35,250		15,000	
Ulster.....	48,500		3,000	104,000
Warren.....	21,000			
Washington.....	64,300		450,000	
Wayne.....	49,800		20,000	
Westchester.....	854,600	268,500	2,437,800	
Wyoming.....	63,800		35,000	
Yates.....	7,600		30,000	
Total.....	\$17,307,520	\$10,434,690	\$37,097,820	\$7,003,500

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COUNTIES	DEFENSIVE			
	Armories	Ports and army posts	Military reservations and rifle ranges	Arsenals, storehouses and army and navy administration buildings
Albany.....	\$475,000			\$1,749,374
Allegheny.....				
Bronx.....	1,765,000	\$1,500,000		
Broome.....	150,000			
Cattaraugus.....	15,000			
Cayuga.....	240,000			
Chautauqua.....	38,400			
Chemung.....	80,000			
Chenango.....				
Clinton.....		750,000		
Columbia.....	60,000			
Cortland.....				
Delaware.....	40,000			
Dutchess.....	60,000		\$35,000	
Erie.....	1,703,365		1,200	
Essex.....				
Franklin.....	22,000			
Fulton.....	100,000			
Genesee.....				
Greene.....	40,000			
Hamilton.....				
Herkimer.....	50,000			
Jefferson.....	75,000	1,031,500		
Kings.....	3,868,000	1,750,000	134,500	16,175,700
Lewis.....				
Livingston.....				
Madison.....				
Monroe.....	420,000			
Montgomery.....	100,000			
Nassau.....				
New York.....	10,940,000		6,900,000	655,000
Niagara.....	100,000			
Oneida.....	90,000			
Onondaga.....	700,000			
Ontario.....				
Orange.....	212,000		10,401,000	
Orleans.....	80,000			
Oswego.....	595,000			
Otsego.....	75,000			
Putnam.....			10,000	
Queens.....	90,000	1,574,500		
Rensselaer.....	79,497		5,000	
Richmond.....		1,781,000		
Rockland.....				
Saint Lawrence.....	60,000			
Saratoga.....	40,000			
Senenectady.....	125,000			
Schoharie.....		4,000		
Schuyler.....				
Seneca.....				
Steuben.....	100,000			
Suffolk.....	17,000	1,867,500	204,000	
Sullivan.....				
Tioga.....				
Tompkins.....				
Ulster.....				
Warren.....	40,000			
Washington.....		40,000		
Wayne.....				
Westchester.....	380,000	2,000,000	100,000	
Wyoming.....				
Yates.....				
Total.....	\$23,025,262	\$12,298,500	\$17,790,700	\$18,580,074

RECAPITULATION

COUNTIES	PUBLIC UTILITIES				
	Water systems	Lighting systems	Sewerage systems and disposal plants	Public baths	Public markets
Albany	\$3,346,000	\$15,000		\$141,000	\$200,000
Allegany	176,840				
Bronx	21,195,800	150,800	\$32,789,900	167,000	
Broome	3,103,000	15,000		2,000	
Cattaraugus	516,550	20,000	215,000		
Cayuga	66,300		150,000		
Chautauqua	487,145	114,700	1,000		28,280
Chemung	664,800				
Chenango	107,000				
Clinton					
Columbia	235,000	5,000			1,000
Cortland	60,400	12,000			
Delaware	29,000				
Dutchess	50,000		20,000		
Erie	14,973,400	21,500	232,760	41,405	1,072,315
Essex	8,640	14,600			
Franklin	6,000	8,000			
Fulton	17,250		300,000		
Genesee	330,500	76,000	250,000		
Greene	80,000				
Hamilton					
Herkimer	328,000	39,000			
Jefferson	848,000		2,500		
Kings	27,112,700	350,000	31,744,025	533,000	1,252,500
Lewis	60,000				
Livingston	200,320		90,000		
Madison	320,000				
Monroe	451,300	3,000	710,000	38,500	190,000
Montgomery					
Nassau	109,000	50,000	3,000		
New York	40,585,950	450,000	18,702,000	2,025,700	3,480,000
Niagara	1,778,000		1,609,000		84,400
Oneida	180,900	40,000			
Onondaga	6,575,100				
Ontario	135,000	18,000			
Orange	149,820		75,000		
Orleans	32,800	16,000	25,000		
Oswego	1,221,793		28,000		
Otsego	58,000	2,500			
Putnam					
Queens	7,811,050	412,000	8,931,275	12,000	
Rensselaer	127,000			211,800	40,000
Richmond	4,643,900	63,500	2,257,900		
Rockland	58,000				
Saint Lawrence	296,000				
Saratoga	211,000		1,000		600
Schenectady	732,000		133,000		112,600
Schoharie	52,500				
Schuyler					
Seneca			15,000		
Steuben	108,000				
Suffolk	180,000				
Sullivan					
Tioga	256,000	13,000			
Tompkins	760,500	4,000			
Ulster	50,000		75,000		
Warren	350,000				
Washington	75,000				
Wayne	278,500		295,000		
Westchester	6,066,800		351,825	68,500	
Wyoming	235,500	40,796	1,000		
Yates	100,000				
Total	\$147,992,058	\$1,954,396	\$99,008,185	\$3,240,905	\$6,461,695

— Continued

COUNTIES	PUBLIC UTILITIES — (Concluded)		ADMINISTRATION BUILDINGS		MISCELLANEOUS
	Bridges, docks and ferries	Subways	Post office buildings	Courthouse and adminis- tration buildings and grounds	Cemeteries
Albany.....	\$2,638,500		\$925,000	\$38,664,823	\$9,600,500
Allegany.....	332,350			205,150	387,940
Bronx.....	9,963,575	\$5,923,410	130,000	2,164,010	8,487,300
Broome.....	108,249		165,000	1,229,700	187,820
Cattaraugus.....	725,030		120,000	220,555	172,575
Cayuga.....	114,710		155,000	163,145	331,125
Chautauqua.....	335,240		112,785	274,075	798,055
Chemung.....	68,300		250,000	391,580	340,640
Chenango.....	56,705			70,950	157,375
Clinton.....	73,152			251,810	15,025
Columbia.....	227,805		75,000	327,450	139,485
Cortland.....	81,185		70,000	74,872	303,695
Delaware.....	130,822			136,100	74,400
Dutchess.....	172,025		5,500	352,450	219,850
Erie.....	3,103,130		1,720,000	4,643,440	2,336,885
Essex.....	249,280			107,850	76,505
Franklin.....	131,175		60,000	88,040	12,630
Fulton.....	17,035		250,000	159,900	295,800
Genesee.....	253,414		68,000	115,900	629,310
Greene.....	429,925			169,650	52,400
Hamilton.....	52,050			23,900	1,320
Herkimer.....	1,460,790			292,315	226,620
Jefferson.....	320,375		75,000	363,600	842,250
Kings.....	42,753,555	53,454,700	1,154,500	5,058,595	14,048,250
Lewis.....	125,622			61,510	71,030
Livingston.....	150,760			142,070	88,400
Madison.....	95,865			239,685	175,170
Monroe.....	238,050			4,019,200	973,340
Montgomery.....	926,650		50,000	85,150	198,250
Nassau.....	104,000			361,500	172,500
New York.....	228,551,470	151,182,600	16,500,000	59,993,152	3,402,000
Niagara.....	205,032		330,000	795,675	1,317,525
Oneida.....	701,215		537,000	1,229,375	329,390
Onondaga.....	691,835		364,000	2,835,750	1,543,775
Ontario.....	136,825		75,000	333,815	628,510
Orange.....	166,000		245,500	1,341,170	810,470
Orleans.....	3,181,900			176,500	1,514,230
Oswego.....	82,740		260,000	377,890	410,395
Otsego.....	211,887		95,000	177,150	369,490
Putnam.....	12,700			50,000	64,875
Queens.....	8,793,515	7,560,350		1,305,150	10,513,050
Rensselaer.....	475,700		482,500	1,108,600	238,750
Richmond.....	2,331,675			2,867,425	453,650
Rockland.....	75,900			228,800	156,800
Saint Lawrence.....	748,560		145,000	379,360	663,280
Saratoga.....	5,054,370		64,500	656,315	293,365
Schenectady.....	81,000		180,000	3,613,500	402,275
Schoharie.....	207,633			53,125	330,100
Schuyler.....	53,610			13,000	34,245
Seneca.....	26,010		19,000	106,000	105,415
Steuben.....	294,410		155,000	274,200	608,185
Suffolk.....	148,285			506,100	489,500
Sullivan.....	80,995			5,550	28,220
Tioga.....	48,035			94,470	736,785
Tompkins.....	148,885		50,000	99,095	250,408
Ulster.....	339,093		75,000	366,090	136,560
Warren.....	124,320		85,000	95,600	49,295
Washington.....	1,328,200			130,255	394,900
Wayne.....	7,004,534		60,000	135,400	1,290,325
Westchester.....	508,675		391,000	3,132,545	2,159,500
Wyoming.....	191,105			134,830	138,370
Yates.....	57,415		40,000	74,800	56,750
Total.....	\$327,500,853	\$218,121,060	\$25,530,285	\$143,152,662	\$71,345,833

RECAPITULATION — Concluded

COUNTIES	MISCELLANEOUS — (Concluded)			
	Fish hatcheries and game farms	Indian reservations	Reforested lands	Property purchased with pension money
Albany.....				\$307,530
Allegany.....				147,605
Bronx.....				52,225
Broome.....				590,524
Cattaraugus.....		\$49,940	\$2,800	224,808
Cayuga.....	\$12,250			268,131
Chautauqua.....				371,650
Chemung.....				335,215
Chenango.....			150	147,150
Clinton.....				63,825
Columbia.....	1,500			80,775
Cortland.....				137,169
Delaware.....			100	96,605
Dutchess.....				93,670
Erie.....		521,600		767,049
Essex.....				86,633
Franklin.....		140,000		30,546
Fulton.....				183,835
Genesee.....		150,000		123,190
Greene.....				56,249
Hamilton.....				2,805
Herkimer.....	2,400			122,920
Jefferson.....	8,000			349,533
Kings.....				365,215
Lewis.....				50,519
Livingston.....	20,000			99,900
Madison.....			4,500	177,286
Monroe.....				617,554
Montgomery.....				44,967
Nassau.....	11,000			56,280
New York.....				22,100
Niagara.....		321,000		191,799
Oneida.....		1,125		463,135
Onondaga.....		50,000		747,847
Ontario.....				138,678
Orange.....				221,666
Orleans.....				56,600
Oswego.....	6,000		1,900	261,817
Otsego.....				110,080
Putnam.....				9,925
Queens.....				187,055
Rensselaer.....				280,471
Richmond.....				42,845
Rockland.....				20,500
Saint Lawrence.....	5,000		2,000	172,285
Saratoga.....			100	109,969
Schenectady.....				113,369
Schoharie.....				66,667
Schuyler.....				32,928
Seneca.....				77,855
Steuben.....	8,600			378,506
Suffolk.....	3,000	58,500		125,969
Sullivan.....				20,700
Tioga.....				103,712
Tompkins.....				207,059
Ulster.....				175,830
Warren.....	8,160		200	149,119
Washington.....				113,166
Wayne.....				215,629
Westchester.....				237,899
Wyoming.....				108,966
Yates.....				104,980
Total.....	\$85,910	\$1,292,165	\$11,750	\$11,320,487

TABULATION
OF THE
ASSESSMENT OF INCORPORATED COMPANIES
BY
CITIES AND TOWNS FOR THE YEAR 1918, AS REPORTED
BY CLERKS OF BOARDS OF SUPERVISORS

[179]

**ASSESSED VALUES OF PROPERTY OF INCORPORATED
MENT ROLLS OF CITIES AND
REPORTED TO STATE TAX DEPARTMENT
ALBANY**

Assessed values of property

CITIES AND TOWNS	Equalized value of special franchise. Aggregate for cities and towns	STRAIL RAILROADS		
		Real	Special franchise equalized	Personal
Albany, city.....	\$7,127,440	\$6,585,400	\$1,062,080	\$1,000,000
Cohoes, city.....	716,805	289,000	132,000	
Watervliet, city.....	759,050	54,855	278,885	
Berne.....	7,262			
Bethlehem.....	89,530	379,040	400	
Coeymans.....	43,995	416,950	15,480	
Colonie.....	612,430	2,136,100		
Green Island.....	354,150	541,681	196,560	
Guilderland.....	32,300	262,000	1,300	
Knox.....	3,525	50,700		
New Scotland.....	52,920	176,150	13,760	
Rensselaersville.....	4,120			
Westerlo.....	3,354			
Total.....	\$9,806,881	\$10,890,876	\$1,700,645	\$1,000,000

ALLEGANY

Assessed values of property

Alfred.....	\$36,120	\$80,000		
Allen.....	3,266			
Alma.....	12,960			
Almond.....	21,261	40,000		
Amity.....	23,230	17,900		
Andover.....	35,122	68,050	\$1,512	
Angelica.....	19,194	84,468	1,330	
Belfast.....	15,028	228,650	2,970	
Birdsall.....	1,049	26,000		
Bolivar.....	50,375	40,050	1,105	
Burns.....	12,525	209,000	3,480	
Cananda.....	2,520	671,370		
Centerville.....	1,485	24,240		
Clarksville.....	2,635			
Cuba.....	67,537	161,800	12,375	
Friendship.....	38,114	120,000	4,420	
Genesee.....	44,770	44,613		
Granger.....	1,820	156,000		
Grove.....	5,232	89,500		
Hume.....	10,450	317,128		
Independence.....	13,388	10,000	910	
New Hudson.....	2,280	89,400		
Rushford.....	2,910	2,500		
Scio.....	15,385	32,970		
Ward.....	1,155			
Wellsville.....	114,527	106,050	2,925	
West Almond.....	852	1,300		
Willing.....	4,311	48,890		
Wirt.....	14,450	52,908	408	
Total.....	\$573,951	\$2,722,787	\$31,435	

NOTE.—For continuation of this table, see page 000.

TED COMPANIES AS SHOWN UPON LOCAL ASSESS- TOWNS FOR THE YEAR 1918

BY CLERKS OF BOARDS OF SUPERVISORS
COUNTY

of incorporated companies

CITIES AND TOWNS	ELECTRIC RAILROADS			GAS, ELECTRIC LIGHT, HEAT AND POWER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Albany, city.....	\$621,500	\$2,278,400		\$1,416,500	\$3,096,360	\$350,000
Cohoes, city.....	12,600	221,000	\$10,000	1,032,200	306,000	
Watervliet, city...	130,800	234,600		103,650	158,950	
Berne.....						
Bethlehem.....				4,000	45,850	
Coeymans.....				16,900	12,840	
Colonie.....	73,300	399,490		99,000	124,950	
Green Island.....	5,300	91,350			20,520	
Guiderland.....	2,000			1,000	23,650	
Knox.....						
New Scotland.....					15,600	
Rensselaerville.....						
Westerlo.....						
Total.....	\$845,500	\$3,224,840	\$10,000	\$2,673,250	\$3,813,720	\$350,000

COUNTY

of incorporated companies

Alfred.....				\$5,000	\$31,600	
Allen.....						
Alma.....				104,960	9,120	
Almond.....				2,500	18,750	
Amity.....				250	11,670	
Andover.....				95,300	26,460	
Angelica.....				2,170	11,385	
Belfast.....					9,860	
Birdsall.....						
Bolivar.....	\$7,500	\$6,500		69,470	19,175	
Burns.....						
Canesades.....						
Centerville.....				37,670	930	
Clarksville.....				5,000	42,300	
Cuba.....				3,800	24,820	
Friendship.....				54,982	3,575	
Genesee.....	60,381	37,400				
Granger.....						
Grove.....				7,100	3,355	
Hume.....				45,000	9,295	
Independence.....						
New Hudson.....						
Rushford.....				1,800	10,175	
Scio.....						
Ward.....				19,824	85,085	
Wellsville.....						
West Almond.....				70,450	2,450	
Willing.....				13,130	0,724	
Wirt.....						
Total.....	\$67,881	\$43,900		\$538,706	\$330,029	

NOTE.— For continuation of this table, see page 000.

ALBANY

Assessed values of property of

CITIES AND TOWNS	WATER SUPPLY COMPANIES			TELEPHONE AND TELEGRAPH COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Albany, city.....				\$995,500	\$690,600	
Cohoes, city.....				22,000	57,715	\$12,000
Watervliet, city.....				24,000	86,615	
Berne.....					7,262	
Bethlehem.....		\$10,500		15,295	32,090	
Coeymans.....				11,050	15,675	
Colonie.....		7,700		17,665	80,290	
Green Island.....		15,300		1,000	21,420	
Guilderland.....				6,200	7,350	
Knox.....					3,525	
New Scotland.....	\$1,700	6,960		4,600	16,600	
Rensselaerville.....		1,600			2,520	
Westerlo.....					3,354	
Total.....	\$1,700	\$42,060		\$1,097,310	\$1,025,616	\$12,000

ALLEGANY

Assessed values of property of

Alfred.....				\$4,700	\$4,520	
Allen.....					3,266	
Alma.....				430	3,840	
Almond.....				2,260	2,511	
Amity.....				2,325	9,748	
Andover.....				5,570	7,332	
Angelica.....				1,029	4,839	
Belfast.....				890	5,168	
Birdsall.....				1,000	1,049	
Bolivar.....		\$13,650			9,945	
Burns.....				11,750	9,045	
Caneadea.....				2,715	2,520	
Centerville.....				660	1,485	
Clarksville.....				400	1,705	
Cuba.....				1,330	12,862	
Friendship.....				6,850	8,874	
Genesee.....				2,088	3,795	
Granger.....					1,820	
Grove.....				2,892	5,232	
Hume.....		2,750		4,700	4,345	
Independence.....	\$600	2,600		2,700	583	
New Hudson.....					2,280	
Rushford.....				300	2,010	
Scio.....				4,220	5,210	
Ward.....				200	1,155	
Wellsville.....				19,290	26,517	
West Almond.....	600			800	852	
Willing.....				3,385	1,861	
Wirt.....	550			555	4,318	
Total.....	\$1,750	\$19,000		\$83,039	\$149,587	

NOTE.— For conclusion of this table, see page 000.

— Concluded
incorporated companies — Concluded

CITIES AND TOWNS	MERCANTILE AND MANUFACTURING COMPANIES			OTHER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Albany, city.....	\$3,706,300			\$4,892,190		\$141,000
Cohoes, city.....	3,860,900			84,080		6,600
Watervliet, city.....	122,700			29,025		
Berne.....	1,000					
Bethlehem.....	464,700			9,150		
Coeymans.....	138,150			7,700		
Colonie.....	831,850		\$4,000	87,975		10,000
Green Island.....	208,300			59,100		
Guilderland.....	4,300		7,500	6,100		
Knox.....						600
New Scotland.....	44,400					
Rensselaerville.....	6,000					
Westerlo.....						
Total.....	\$9,388,600		\$11,500	\$5,175,320		\$158,200

— Concluded
incorporated companies — Concluded

Alfred.....						
Allen.....						
Alma.....	\$27,900					
Almond.....						
Amity.....						
Andover.....	44,300					
Angelica.....						
Belfast.....	3,000			\$6,900		
Birdsall.....						
Bolivar.....	2,150					
Burns.....						
Caneadea.....						
Centerville.....						
Clarksville.....	41,300					
Cuba.....				7,250		
Friendship.....	350					
Genesee.....	10,870					
Granger.....				3,800		
Grove.....						
Hume.....						
Independence.....	10,425					
New Hudson.....						
Rushford.....						
Scrio.....	46,160					
Ward.....						
Wellsville.....	490,121		\$2,500	58,050		\$7,500
West Almond.....						
Willing.....	44,710					
Wirt.....	51,815					
Total.....	\$773,101		\$2,500	\$76,000		\$7,500

BROOME*Assessed values of property*

CITIES AND TOWNS	Equalized value of special franchise. Aggregate for cities and towns	STEAM RAILROADS		
		Real	Special franchise equalized	Personal
Binghamton, city.....	\$2,369,617	\$1,145,795	\$470,316	
Barker.....	9,168	157,895		
Binghamton.....	1,675	5,000		
Chenango.....	15,810	240,100		
Colesville.....	31,494	292,921	18,386	
Conklin.....	6,001	269,250		
Dickinson.....	52,582	72,075	6,150	
Fenton.....	4,491	172,000		
Kirkwood.....	7,275	280,000		
Lisle.....	19,556	93,623	2,438	
Maine.....	28,920			
Nanticoke.....	5,644			
Sanford.....	32,407	243,400	3,575	
Triangle.....	12,934	30,000	1,508	
Union.....	578,962	295,000	144,975	
Vestal.....	84,120	149,405	64,701	
Windsor.....	11,440	276,000	1,360	
Total.....	\$3,272,096	\$3,722,464	\$713,409	

CATTARAUGUS*Assessed values of property*

Olean, city.....	\$646,660	\$688,560	\$48,112	
Salamanca, city.....	228,960	433,300	21,960	
Allegany.....	97,760	258,100	11,492	
Ashford.....	14,592	87,000		
Carrollton.....	41,211	314,800	1,710	
Cold Spring.....	5,184	180,590		
Conewango.....	8,580	82,195		
Dayton.....	18,672	179,050		
East Otto.....	2,420			
Elko.....	3,080	81,314		
Ellicottville.....	25,728	180,000	2,752	
Farmersville.....	9,717	93,000		
Franklinville.....	33,270	181,395	720	
Fredonia.....	9,670	91,340		
Great Valley.....	17,710	439,112		
Hinsdale.....	12,062	325,795		
Humphrey.....	2,816			
Ischua.....	8,579	119,150		
Leon.....	5,130	2,500		
Little Valley.....	38,191	60,000	1,404	
Lyndon.....	2,062			
Machias.....	8,798	188,400		
Mansfield.....	3,810	9,000		
Napoli.....	4,104			
New Albion.....	31,898	69,000	1,835	
Olean.....	25,350	132,650		
Otto.....	8,883			
Perrysburg.....	13,024	50,000	969	
Persia.....	61,024	96,699	5,504	
Portville.....	57,165	191,970	1,140	
Randolph.....	22,312	71,391	6,500	
Red House.....	3,465	100,100		
Salamanca.....	11,820	73,940		
South Valley.....	3,150	77,500		
Yorkshire.....	12,950	79,366	4,650	
Total.....	\$1,499,807	\$4,937,217	\$108,798	

NOTE.— For continuation of this table, see page 000.

COUNTY

of incorporated companies

CITIES AND TOWNS	ELECTRIC RAILROADS			GAS, ELECTRIC LIGHT, HEAT AND POWER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Binghamton, city	\$330,905	\$542,850	\$20,000	\$322,700	\$1,128,204	.....
Barker	.....	.....	.....	.....	.....	.....
Binghamton	.....	.....	.....	.....	.....	.....
Chenango	.....	.....	.....	.....	6,256	.....
Colesville	.....	.....	.....	22,162	5,684	.....
Conklin	.....	.....	.....	.....	.....	.....
Dickinson	2,500	23,616	.....	6,500	18,942	.....
Fenton	.....	.....	.....	300	1,824	.....
Kirkwood	.....	.....	.....	.....	.....	.....
Lisle	.....	.....	.....	.....	.....	.....
Maine	.....	.....	.....	.....	13,090	.....
Nanticoke	.....	.....	.....	.....	.....	.....
Sanford	.....	.....	.....	1,100	13,200	.....
Triangle	.....	.....	.....	1,000	986	.....
Union	53,500	194,850	.....	105,000	104,025	.....
Vestal	.....	.....	.....	.....	567	.....
Windeor	.....	.....	.....	3,000	2,320	.....
Total	\$386,905	\$761,316	\$20,000	\$461,762	\$1,295,098	.....

COUNTY

of incorporated companies

Olean, city	\$65,508	\$151,930	.....	\$180,036	\$370,140	\$15,140
Salamanca, city	16,000	72,000	.....	20,000	83,520	.....
Allegany	50,701	31,200	.....	7,280	38,376	.....
Ashford	.....	.....	.....	300	1,254	.....
Carrollton	47,125	16,530	.....	18,625	8,664	.....
Cold Spring	.....	.....	.....	.....	48	.....
Conewango	.....	.....	.....	2,155	3,692	.....
Dayton	.....	.....	.....	2,150	2,530	.....
East Otto	.....	.....	.....	.....	.....	.....
Flko	.....	.....	.....	.....	.....	.....
Ellicottville	.....	.....	.....	1,200	6,272	.....
Farmersville	.....	.....	.....	.....	.....	.....
Franklinville	.....	.....	.....	22,320	16,500	5,000
Fredonia	.....	.....	.....	.....	.....	.....
Great Valley	11,786	4,400	.....	3,300	3,575	.....
Hinsdale	.....	.....	.....	5,035	2,368	.....
Humphrey	.....	.....	.....	.....	960	.....
Ischua	.....	.....	.....	5,250	715	.....
Leon	.....	.....	.....	.....	.....	.....
Little Valley	27,560	4,320	.....	49,300	21,600	.....
Lyndon	.....	.....	.....	.....	.....	.....
Marbias	.....	.....	.....	.....	.....	.....
Manasfield	.....	.....	.....	125,000	600	.....
Napoli	.....	.....	.....	.....	.....	.....
New Albion	.....	.....	.....	2,500	19,955	.....
Olean	40,060	10,500	.....	14,700	7,200	.....
Otto	.....	.....	.....	130,200	6,930	.....
Perryburg	.....	.....	.....	260	370	.....
Persia	.....	.....	.....	5,000	18,688	.....
Portville	17,300	33,000	.....	14,900	17,400	.....
Randolph	.....	.....	.....	3,050	5,900	.....
Red House	.....	.....	.....	61,600	1,100	.....
Salamanca	14,000	.....	.....	13,100	5,220	.....
South Valley	.....	.....	.....	.....	.....	.....
Yorkshire	.....	.....	.....	570	.....	.....
Total	\$290,030	\$323,850	.....	\$687,811	\$643,577	\$20,142

NOTE.—For continuation of this table, see page 000.

BROOME

Assessed values of property of

CITIES AND TOWNS	WATER SUPPLY COMPANIES			TELEPHONE AND TELEGRAPH COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Binghamton, city.....				\$152,255	\$228,247	
Barker.....				13,065	9,168	
Binghamton.....					1,675	
Chenango.....				5,980	9,554	
Colesville.....				1,541	7,424	
Conklin.....				3,000	6,001	
Dickinson.....				6,500	3,874	
Fenton.....				6,420	2,667	
Kirkwood.....				6,800	7,275	
Lisle.....	\$17,000	\$3,816		5,040	13,302	
Maine.....				2,050	15,830	
Nanticoke.....				666	5,644	
Sanford.....		9,900		10,490	5,732	
Triangle.....	1,800	7,076		1,325	3,364	
Union.....	45,000	98,850		24,950	36,262	
Vestal.....				11,092	18,852	
Windsor.....				4,350	7,730	
Total.....	\$63,800	\$119,642		\$255,504	\$382,631	

CATTARAUGUS

Assessed values of property of

Olean, city.....				\$11,084	\$76,508	
Salamanca, city.....				20,100	51,480	
Allegany.....				2,220	16,692	
Ashford.....	\$800	\$3,306		3,550	10,032	
Carrollton.....				5,200	14,307	
Cold Spring.....				4,900	5,136	
Conewango.....				625	4,888	
Dayton.....				8,870	16,142	
East Otto.....					2,420	
Elko.....					3,080	\$435
Ellicottville.....	3,700	8,320		3,550	8,394	
Farmersville.....				1,520	9,717	
Franklinville.....	1,000			5,055	16,050	4,000
Freedom.....	8,000			1,500	9,670	
Great Valley.....				4,342	9,735	
Hinsdale.....				10,346	9,694	
Humphrey.....					1,856	
Ischua.....					7,861	
Leon.....				4,600	5,130	
Little Valley.....	660	108		2,360	10,759	
Lyndon.....	1,230			800	2,062	
Machias.....	3,000	4,240		1,820	4,558	
Mansfield.....				212	3,210	
Napoli.....	525			1,600	4,104	
New Albion.....				6,350	10,058	
Olean.....				5,275	7,650	
Otto.....					1,953	
Perryburg.....		57		1,900	11,628	
Persia.....		25,280		3,115	11,552	2,000
Portville.....				9,233	5,625	
Randolph.....				2,805	9,912	
Red House.....					2,365	
Salamanca.....				1,290	6,600	
South Valley.....					3,150	
Yorkshire.....	1,500	4,800		1,250	3,600	
Total.....	\$20,415	\$46,111		\$125,472	\$377,471	\$6,435

NOTE.—For conclusion of this table, see page 187.

— Concluded

incorporated companies — Concluded

CITIES AND TOWNS	MERCANTILE AND MANUFACTURING COMPANIES			OTHER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Binghamton, city...	\$1,616,465			\$1,544,800		\$5,000
Barker.....						
Binghamton.....						
Chenango.....	31,600					
Colesville.....	89,580					
Conklin.....						
Dickinson.....						
Fenton.....	200,000					
Kirkwood.....	4,000					
Lisle.....				3,500		
Maine.....	22,160					
Nanticoke.....						
Sanford.....	40,500					
Triangle.....	1,600					
Union.....	23,500					
Vestal.....						
Windsor.....	15,900					
Total.....	\$2,045,305			\$1,548,300		\$5,000

— Concluded

incorporated companies — Concluded

Olean, city.....	\$1,225,523			\$12,535		
Salamanca, city.....	274,548			128,107		
Allegheny.....	330,418			45,105		
Ashford.....	4,500					
Carrollton.....	122,225			3,950		
Cold Spring.....				300		
Conewango.....						
Dayton.....						
East Otto.....						
Elko.....	11,449					
Ellicottville.....	10,650					
Farmersville.....						
Franklinville.....	96,260		\$18,000	10,500		
Freedom.....						
Great Valley.....	1,300			200		
Hinsdale.....						
Humphrey.....	6,625					
Ischua.....						
Leon.....						
Little Valley.....						
Lyndon.....						
Machias.....						
Mansfield.....						
Napoli.....						
New Albion.....	30,000			201,000		
Olean.....	361,650					
Otto.....						
Perrysburg.....	6,540					
Persia.....	232,200			23,850		
Portville.....	32,558					
Randolph.....						
Red House.....	36,750					
Salamanca.....						
South Valley.....						
Yorkshire.....						
Total.....	\$2,783,196		\$18,000	\$425,547		

CAYUGA

Assessed values of property

CITIES AND TOWNS	Equalised value of special franchisees. Aggregate for cities and towns	STEAM RAILROADS		
		Real	Special franchisees equalised	Personal
Auburn, city.....	\$798,300	\$553,950	\$59,025	
Aurelius.....	96,048	268,200	46,506	
Brutus.....	131,775	389,500	86,250	
Cato.....	44,968	83,000	32,956	
Conquest.....	3,567			
Fleming.....	12,060	90,000		
Genoa.....	3,060	48,400		
Ira.....	10,480	45,000	320	
Ledyard.....	10,836	78,600		
Locke.....	4,279	70,000		
Ments.....	13,124	314,025	2,175	
Montesuma.....	151,200	205,730	144,270	
Moravia.....	21,184	55,500	1,088	
Niles.....	6,968			
Owasco.....	26,910			
Scipio.....	12,222	98,380		
Sempronius.....	9,525			
Sennett.....	64,000	146,000		
Springport.....	32,116	114,000	13,516	
Sterling.....	65,467	272,292	57,470	
Summerhill.....	3,850			
Throop.....	18,678	22,500		
Venice.....	6,600	32,000		
Victory.....	3,801	20,000		
Total.....	\$1,551,009	\$2,907,077	\$443,576	

CHAUTAUQUA

Assessed values of property

Dunkirk, city.....	\$746,492	\$458,445	\$187,590	
Jamestown, city.....	1,357,552	477,100	43,520	
Arkwright.....	4,736			
Busti.....	67,161	228,000	8,052	
Carroll.....	15,895	85,000		
Charlotte.....	3,691			
Chautauqua.....	140,767	344,180	3,551	
Cherry Creek.....	9,530	72,165	432	
Clymer.....	10,560	88,000		
Dunkirk.....	27,527	260,275		
Ellery.....	15,510			
Ellicott.....	150,783	138,975	3,551	
Ellington.....	6,916	17,000		
French Creek.....	2,940			
Gerry.....	7,395	123,010	600	
Hanover.....	286,425	569,800	81,539	
Harmony.....	26,532	283,150		
Kiantone.....	7,920			
Mina.....	2,403			
Poland.....	16,280	270,000		
Pomfret.....	349,122	578,200	9,951	
Portland.....	117,204	792,600	15,290	
Ripley.....	87,185	480,000		
Sheridan.....	106,610	885,000		
Sherman.....	8,176	118,746	3,024	
Stockton.....	22,755	74,000		
Villanova.....	3,782			
Westfield.....	238,420	636,177	11,505	
Total.....	\$3,840,268	\$6,979,828	\$368,605	

NOTE.— For continuation of this table, see page 189.

COUNTY*of incorporated companies*

CITIES AND TOWNS	ELECTRIC RAILROADS			GAS, ELECTRIC LIGHT, HEAT AND POWER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Auburn, city.....	\$137,850	\$177,000		\$197,000	\$431,250	
Aurelius.....				17,000	16,905	
Brutus.....	81,350	3,450		40,640	9,300	
Cato.....						
Conquest.....						
Fleming.....	6,000	1,080		3,500	480	
Genoa.....						
Ira.....						
Ledyard.....					2,592	
Locke.....					140	
Ments.....	90,755	3,975		21,735	75	
Montezuma.....	68,038	2,450		26,000	70	
Moravia.....					6,912	
Niles.....						
Owasco.....	25,000	8,450			8,970	
Scipio.....						
Sempronius.....						
Sennett.....	800	21,760			192	
Springport.....				5,500	9,548	
Sterling.....						
Summerhill.....						
Throop.....	55,000			8,750		
Venice.....						
Victory.....						
Total.....	\$464,793	\$218,165		\$320,125	\$486,434	

COUNTY*of incorporated companies*

Dunkirk, city.....	\$1,400	\$146,250		\$22,825	\$349,375
Jamestown, city..	185,250	234,800		25,175	904,400
Arkwright.....				1,000	2,240
Busti.....	23,750	35,990			6,527
Carroll.....	47,245	5,829			2,345
Charlotte.....					480
Chautauqua.....	67,280	61,305		16,010	58,022
Cherry Creek.....				5,100	3,240
Clymer.....				1,800	
Dunkirk.....	15,840			20,180	16,705
Ellery.....	160,669	2,460		9,550	4,500
Ellicott.....	17,600	45,560			72,427
Ellington.....				1,700	424
French Creek.....					
Gerry.....					120
Hanover.....	98,200	12,931		34,950	149,745
Harmony.....	121,200	3,300		4,000	3,168
Kiantone.....	33,000			29,990	1,800
Mina.....					
Poland.....				100	990
Pomfret.....	13,000	92,628		8,260	209,808
Portland.....	23,350	33,000	\$1,200	4,000	42,570
Ripley.....	14,300	35,000			2,940
Sheridan.....	110,000			259,000	65,800
Sherman.....					
Stockton.....					16,898
Villenova.....				50	549
Westfield.....	55,279	106,405		8,900	71,305
Total.....	\$987,163	\$815,258	\$1,200	\$452,590	\$1,986,378

NOTE.—For continuation of this table, see page 190.

CAYUGA

Assessed values of property of

CITIES AND TOWNS	WATER SUPPLY COMPANIES			TELEPHONE AND TELEGRAPH COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Auburn, city.....				\$31,140	\$131,025	
Aurelius.....				3,700	32,637	
Brustus.....	\$1,700	\$14,175		5,497	18,600	
Cato.....					12,012	\$200
Conquest.....					3,567	
Fleming.....				8,000	10,500	
Genoa.....				880	3,060	
Ira.....					10,160	
Ledyard.....					8,244	
Locke.....					4,130	
Mentz.....				8,855	6,899	
Montesuma.....				5,650	4,410	
Moravia.....	800			2,500	13,184	
Niles.....					6,968	
Owasco.....					9,490	
Scipio.....					12,222	
Sempronius.....					9,525	
Sennett.....				2,000	42,048	
Springport.....				380	9,052	
Sterling.....				1,334	7,997	
Summerhill.....					3,850	
Throop.....					18,678	
Venice.....				1,600	6,600	
Victory.....					3,801	
Total.....	\$2,500	\$14,175		\$71,536	\$388,659	\$200

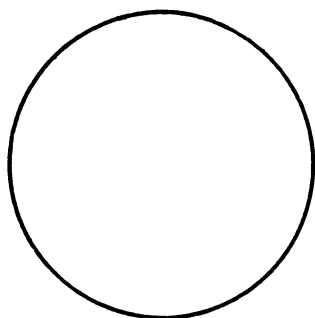
CHAUTAUQUA

Assessed values of property of

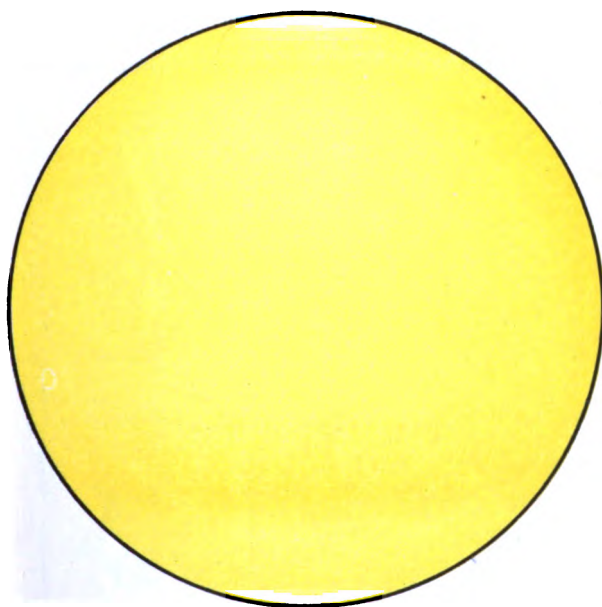
Dunkirk, city.....				\$11,000	\$63,277	
Jamestown, city.....				39,000	175,032	
Arkwright.....	\$1,500			203	2,496	
Busti.....				6,480	16,592	
Carroll.....				5,800	7,721	
Charlotte.....				2,560	3,210	
Chautauqua.....				1,780	17,889	
Cherry Creek.....				3,425	5,858	
Clymer.....		\$1,140			9,420	
Dunkirk.....				22,330	10,822	
Ellery.....				2,890	8,550	
Ellicott.....				2,815	29,245	
Ellington.....				5,230	6,492	
French Creek.....					2,940	
Gerry.....				2,500	6,675	
Hanover.....	3,200			7,800	42,210	
Harmony.....				7,100	20,064	
Kiantone.....					6,120	
Mina.....					2,403	
Poland.....				5,560	15,290	
Pomfret.....				11,200	36,735	
Portland.....				24,000	26,344	
Ripley.....	8,000	10,500		19,400	38,745	
Sheridan.....				22,430	40,810	
Sherman.....					5,152	
Stockton.....				600	5,857	
Villanova.....				305	3,233	
Westfield.....				12,659	49,205	
Total.....	\$12,700	\$11,640		\$217,067	\$658,387	

NOTE.— For conclusion of this table, see page 191.

**COMPARISON OF STATES HAVING PERSONAL INCOME TAXES
WITH STATES NOT HAVING PERSONAL INCOME TAXES**



12 States of the Union have Personal Income Taxes



36 States of the Union do not have Personal Income Taxes

— Concluded

incorporated companies— Concluded

CITIES AND TOWNS	MERCANTILE AND MANUFACTURING COMPANIES			OTHER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Auburn, city.....	\$1,610,470		\$9,250	\$415,595		\$3,000
Aurelius.....						
Brutus.....	8,000					
Catus.....	12,200					
Conquest.....						
Fleming.....						
Genoa.....	990			8,600		1,600
Ira.....	2,000					
Ledyard.....						
Locke.....	8,700					
Mantz.....			1,500			
Montezuma.....						
Moravia.....	6,500			15,250		
Niles.....	1,400					
Owasco.....						
Scipio.....	2,300		1,000			
Sempronius.....	1,000			350		
Sennett.....						
Springport.....	8,700		2,400			
Sterling.....	2,000					
Summerhill.....						
Throop.....				350		
Venice.....	400					
Victory.....						
Total.....	\$1,664,660		\$14,150	\$440,145		\$4,600

— Concluded

incorporated companies— Concluded

Dunkirk, city.....	\$2,437,313		\$17,000	\$143,385		
Jamestown, city.....	677,900			13,200		\$20,000
Arkwright.....						
Busti.....	1,125			3,280		
Carroll.....	15,300			40,450		
Charlotte.....						
Chautauqua.....	35,350		900	3,990		
Cherry Creek.....						
Clymer.....	50,000					
Dunkirk.....	20,800					
Ellery.....	300			3,000		
Ellicott.....	490,225			13,100		
Ellington.....						
French Creek.....						
Gerry.....	64,700					
Hanover.....	119,250		19,500	67,125		10,000
Harmony.....				5,730		
Kiantone.....	6,900					
Mina.....						
Poland.....						
Pomfret.....	38,300			163,400		
Portland.....	69,800		16,000	80,000		7,000
Ripley.....	1,900		1,200			
Sheridan.....						
Sherman.....	64,885					
Stockton.....	4,150					
Villanova.....						
Westfield.....						
Total.....	\$4,098,078		\$54,600	\$536,640		\$37,000

CHEMUNG

Assessed values of property

CITIES AND TOWNS	Equalized value of special franchises. Aggregate for cities and towns	STEAM RAILROADS		
		Real	Special franchises equalized	Personal
Elmira, city.....	\$1,757,927	\$1,090,785	\$324,305	
Ashland.....	21,420	141,240	1,785	
Baldwin.....	2,112			
Big Flats.....	15,551			
Catlin.....	3,360	102,000	780	
Chemung.....	165,960	155,000	145,380	
Elmira.....	84,612	74,690	4,900	
Erin.....	5,460	55,630		
Horseheads.....	185,395	301,462	31,150	
Southport.....	49,588	180,400		
Van Etten.....	15,632	295,720	9,398	
Veteran.....	14,246	86,500		
Total.....	\$2,321,263	\$2,473,427	\$517,698	

CHENANGO

Assessed values of property

Norwich, city.....	\$159,053	\$454,500	\$13,462	
Afton.....	14,470	257,500	5,610	
Bainbridge.....	55,116	128,580	42,237	
Columbus.....	5,000	39,500		
Coventry.....	1,260			
German.....	682			
Greene.....	20,349	174,628	16,214	
Guilford.....	14,982	218,200		
Linckean.....	1,740			
McDonough.....	2,312			
New Berlin.....	19,515	108,100	1,320	
North Norwich.....	7,247	142,000		
Norwich.....	19,049	107,690		
Otselic.....	5,168	12,000		
Oxford.....	26,934	245,100	2,482	
Pharsalia.....	1,440			
Pitcher.....	2,941			
Plymouth.....	7,605	12,000		
Preston.....	2,541			
Sherburne.....	14,307	75,350	1,035	
Smithville.....	960			
Smyrna.....	3,168	70,000		
Total.....	\$385,848	\$2,045,148	\$82,420	

NOTE.— For continuation of this table, see page 193.

COUNTY*of incorporated companies*

CITIES AND TOWNS	ELECTRIC RAILROADS			GAS, ELECTRIC LIGHT, HEAT AND POWER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Elmira, city.....	\$951,100	\$1,178,495			\$24,905	
Ashland.....	10,000	9,010		\$45,450	2,805	
Baldwin.....						
Big Flats.....	85,300	1,650			9,625	
Catlin.....	4,000					
Chemung.....	80,000	11,700		550	1,440	
Elmira.....	8,050				68,250	
Erin.....					1,750	
Horseheads.....	15,900				119,350	
Southport.....	15,800	11,550			16,592	
Van Etten.....					2,960	
Veteran.....	48,200				7,752	
Total.....	\$1,218,350	\$1,212,405		\$46,000	\$255,429	

COUNTY*of incorporated companies*

Norwich, city.....				\$22,000	\$62,540	
Afton.....				1,510	3,234	
Bainbridge.....					7,695	
Columbus.....						
Coventry.....						
German.....						
Greene.....						
Guilford.....						
Linckley.....						
McDonough.....						
New Berlin.....				850	3,780	\$1,600
North Norwich.....						
Norwich.....				600	1,302	
Otselic.....					204	
Oxford.....				3,000	11,388	
Pharsalia.....						
Pitcher.....						
Plymouth.....						
Preston.....						
Sherburne.....					730	
Smithville.....						
Smyrna.....				200	195	200
Total.....				\$28,160	\$91,068	\$1,800

NOTE.— For continuation of this table, see page 194.

CHEMUNG*Assessed values of property of*

CITIES AND TOWNS	WATER SUPPLY COMPANIES			TELEPHONE AND TELEGRAPH COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Elmira, city.....				\$150,100	\$330,223	
Ashland.....				15,908	7,820	
Baldwin.....				1,766	2,112	
Big Flats.....				4,250	4,276	
Catlin.....				550	2,590	
Chemung.....				11,200	7,440	
Elmira.....				3,550	11,462	
Erin.....				600	3,710	
Horseheads.....				5,180	34,806	
Southport.....				19,700	21,446	
Van Etten.....				1,660	3,274	
Veteran.....				2,090	6,494	
Total.....				\$225,615	\$335,731	

CHENANGO*Assessed values of property of*

Norwich, city.....	\$900	\$58,035	\$200	\$25,016
Afton.....			2,500	5,628
Bainbridge.....		1,539		3,645
Columbus.....			731	5,000
Coventry.....			670	1,260
German.....			100	682
Greene.....		608		3,532
Guilford.....	3,300	5,183		9,799
Linckean.....			1,072	1,740
McDonough.....				2,312
New Berlin.....	9,650	2,940	500	11,475
North Norwich.....	7,100			7,247
Norwich.....	27,700	5,456	550	12,291
Otselic.....		1,156		3,808
Oxford.....		3,139	3,500	9,925
Pharsalia.....				1,440
Pitcher.....			2,259	2,941
Plymouth.....			1,385	7,608
Preston.....	1,700		350	2,541
Sherburne.....	5,800		4,250	12,482
Smithville.....				969
Smyrna.....				2,973
Total.....	\$56,150	\$78,051	\$18,967	\$134,309

NOTE. — For conclusion of this table, see page 195.

— Concluded

incorporated companies — Concluded

CITIES AND TOWNS	MERCANTILE AND MANUFACTURING COMPANIES			OTHER COMPANIES		
	Real	Special franchises equalised	Personal	Real	Special franchises equalised	Personal
Elmira, city.....						
Ashland.....						
Baldwin.....						
Big Flats.....				\$20,000		
Catlin.....						
Chemung.....						
Elmira.....				75		
Erin.....				20,700		
Horseheads.....				19,500		
Southport.....						
Van Etten.....				14,880		
Veteran.....						
Total.....				\$75,155		

— Concluded

incorporated companies — Concluded

Norwich, city.....	\$310,150			\$33,100		\$500
Afton.....	20,850			72,800		
Bainbridge.....	28,000			11,800		
Columbus.....	24,100					
Coventry.....	850					
German.....	1,050					
Greene.....	77,400			18,000		
Guilford.....	50,100			21,100		
Linckleau.....				300		
McDonough.....	1,200					
New Berlin.....	22,000		\$500			
North Norwich.....						
Norwich.....	7,750			4,500		
Otselic.....	1,000			27,940		
Oxford.....	28,300		500	18,000		
Pharsalia.....						
Pitcher.....	700					
Plymouth.....	4,000					
Preston.....						
Sherburne.....	82,000			10,000		
Smithville.....	6,000					
Smyrna.....	42,500		2,500	2,200		3,000
Total.....	\$707,150		\$3,500	\$219,740		\$3,500

CLINTON

Assessed values of property

CITIES AND TOWNS	Equalized value of special franchises. Aggregate for cities and towns	STEAM RAILROADS		
		Real	Special franchises equalized	Personal
Plattsburg, city.....	\$99,025	\$177,800	\$22,100	
Altona.....	1,320	66,284		
Ausable.....	7,817	54,770		
Beekmantown.....	6,290	44,550		
Black Brook.....	8,120		3,360	
Champlain.....	48,356	164,934	33,044	
Chazy.....	8,208	126,400		
Clinton.....	660	67,980		
Dannemora.....	952	85,000		
Ellenburg.....	3,360	40,070		
Mooers.....	5,710	116,565	1,512	
Peru.....	11,500	97,510		
Plattsburg.....	14,840	165,970		
Saranac.....	4,627	91,810	360	
Schuyler Falls.....	3,430	58,796		
Total.....	\$224,215	\$1,358,439	\$60,376	

COLUMBIA

Assessed values of property

Hudson, city.....	\$166,140	\$349,195	\$55,440	
Ancram.....	2,970	281,540		
Austerlitz.....	1,242			
Canaan.....	8,100	672,245		
Chatham.....	47,447	1,006,500	13,872	
Claverack.....	34,340	349,700	720	
Clermont.....	16,569	200,350		
Copake.....	9,360	235,330		
Gallatin.....	1,292	90,317		
Germantown.....	3,198	272,424		
Ghent.....	35,532	622,800		
Greenport.....	23,375	342,570	5,616	
Hillsdale.....	7,105	53,500		
Kinderhook.....	17,986	221,800		
Livingston.....	24,448	96,780		
New Lebanon.....	3,568	94,249		
Stockport.....	25,112	300,000		
Stuyvesant.....	40,520	374,500		
Taghkanic.....	2,240	11,550		
Total.....	\$470,544	\$5,575,530	\$75,648	

NOTE.— For continuation of this table, see page 197.

COUNTY

of incorporated companies

CITIES AND TOWNS	ELECTRIC RAILROADS			GAS, ELECTRIC LIGHT, HEAT AND POWER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Plattsburg, city...	\$3,500	\$17,500		\$48,500	\$30,000	\$100
Albana.....				100	1,590	
Ausable.....					2,590	
Beekmantown.....				2,200	1,672	
Black Brook.....				40		
Champlain.....					380	
Chazy.....					1,289	
Clinton.....					1,000	
Dannemora.....					1,400	
Ellenburg.....						
Moorea.....						
Peru.....						
Plattsburg.....	4,500			17,000		
Saranac.....						
Schuyler Falls.....						
Total.....	\$8,000	\$17,500		\$67,840	\$39,881	\$100

COUNTY

of incorporated companies

Hudson, city...	\$39,180	\$66,000				
Ancram.....				\$700	\$700	
Austerlits.....					2,480	
Canaan.....	102,200				19,040	
Chatham.....				1,800	11,600	
Claverack.....				3,664	252	
Clermont.....					1,080	
Copake.....						
Gallatin.....				35,250	1,271	
Germantown.....				5,000	18,432	
Ghent.....	37,000				550	
Greenport.....					2,700	
Hilldale.....	83,500				6,867	
Kinderhook.....				8,100	128	
Livingston.....						
New Lebanon.....	75,000				438	
Stockport.....	250,000				720	
Stuyvesant.....					240	
Taghkanic.....						
Total.....	\$586,880	\$66,000		\$54,514	\$66,498	

NOTE.— For continuation of this table, see page 193.

CLINTON

Assessed values of property of

CITIES AND TOWNS	WATER SUPPLY COMPANIES			TELEPHONE AND TELEGRAPH COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Plattsburg, city.....				\$17,600	\$29,425	
Altona.....				2,020	1,320	
Ausable.....				9,225	6,227	
Beekmantown.....				1,000	6,290	
Black Brook.....				575	2,170	
Champlain.....					13,640	
Chazy.....				2,600	8,208	
Clinton.....				2,500	600	
Dannemora.....				1,350	852	
Ellenburg.....				1,380	3,000	
Moocers.....				2,500	2,829	
Peru.....				1,180	10,500	
Plattsburg.....				2,500	13,440	
Saratac.....				585	4,207	
Schuyler Falls.....					3,430	
Total.....				\$45,015	\$106,458	

COLUMBIA

Assessed values of property of

Hudson, city.....		\$600		\$5,800	\$44,100	
Ancram.....				3,530	2,970	
Austerlits.....				1,100	842	
Canaan.....				4,162	5,620	
Chatham.....				11,266	14,535	\$750
Claverack.....				11,035	22,020	
Clermont.....				2,420	16,317	
Copake.....				9,007	8,280	
Gallatin.....				1,380	1,292	
Germantown.....				3,450	1,927	
Ghent.....				25,820	11,484	
Greenport.....		55		3,664	22,770	
Hilledale.....				3,250	4,405	
Kinderhook.....				3,975	11,119	
Livingston.....				7,875	24,320	2,500
New Lebanon.....					3,568	
Stockport.....				1,475	24,674	
Stuyvesant.....				4,500	39,800	
Taghkanic.....				1,460	2,000	
Total.....		\$655		\$105,169	\$261,743	\$3,250

NOTE.— For conclusion of this table, see page 199.

— Concluded

incorporated companies — Concluded

CITIES AND TOWNS	MERCANTILE AND MANUFACTURING COMPANIES			OTHER COMPANIES		
	Real	Special franchises equalised	Personal	Real	Special franchises equalised	Personal
Plattsburg, city.....	\$121,800		\$10,300	\$35,450		\$6,000
Albans.....	20			3,600		
Ausable.....	5,000			55,125		
Beekmantown.....	250					
Black Brook.....	6,606			55,420		
Champlain.....	18,370			3,800		
Chazy.....	13,430					
Clinton.....	150			970		
Dannemora.....	133,906					
Ellensburg.....	30,540					
Mooers.....	4,620		500			
Peru.....	11,260			2,220		
Plattsburg.....	99,960			90,630		
Saranac.....	144,045					
Schuyler Falls.....	121,560					6,200
Total.....	\$711,515		\$10,800	\$247,205		\$12,200

— Concluded

incorporated companies — Concluded

Hudson, city.....	\$541,350	\$385	\$194,710	\$11,000
Anram.....	45,000		9,240	
Austerlits.....		3,000	16,165	
Canaan.....	3,000			
Chatham.....	45,000			
Claverack.....	390,875		16,600	
Clermont.....				
Copake.....	32,725			
Gallatin.....				
Germantown.....	8,200			
Ghent.....	51,400	900	5,000	1,300
Greenport.....	965,000		3,650	
Hillsdale.....	12,325		5,500	
Kinderhook.....	86,600	2,000	600	2,500
Livingston.....	26,450		17,500	
New Lebanon.....	1,500		9,915	
Stockport.....	507,000			750
Stuyvesant.....	54,300		10,000	
Taghkanic.....				
Total.....	\$2,770,775	\$6,285	\$288,880	\$15,550

CORTLAND*Assessed values of property*

CITIES AND TOWNS	Equalized value of special franchises. Aggregate for cities and towns	STEAM RAILROADS		
		Real	Special franchises equalized	Personal
Cortland, city.....	\$211,919	\$260,700	\$17,155	
Cincinnatus.....	2,444	65,800		
Cortlandville.....	67,890	148,600	1,314	
Cuyler.....	3,510	48,700		
Freetown.....	1,153	10,100		
Harford.....	2,760	45,000		
Homer.....	70,490	190,830	6,440	
Lapeer.....	6,696			
Marathon.....	13,366	85,998	2,788	
Preble.....	20,376	119,700		
Scott.....	6,300			
Solon.....	2,108	41,800		
Taylor.....	1,820			
Truxton.....	3,390	51,000		
Virgil.....	13,943	81,000		
Willett.....	560			
Total.....	\$428,725	\$1,149,128	\$27,697	

DELAWARE*Assessed values of property of*

Andes.....	\$2,577	\$54,255		
Bovina.....	2,770			
Colchester.....	4,278	197,850		
Davenport.....	3,984	7,700		
Delhi.....	23,135	66,800		
Depoit.....	30,525	138,380	\$19,140	
Franklin.....	5,757	75,000		
Hamden.....	7,930	71,875	2,652	
Hancock.....	24,211	741,381	6,370	
Hapersfield.....	8,405	18,000		
Kortright.....	7,533	132,500		
Masonville.....	2,980			
Meredith.....	4,897	10,000		
Middletown.....	16,264	161,250	588	
Roxbury.....	6,944	172,200		
Sidney.....	41,958	345,050	4,032	
Stamford.....	15,168	74,000	1,824	
Tompkins.....	2,540	91,850		
Walton.....	60,639	223,200	3,612	
Total.....	\$272,505	\$2,581,271	\$38,218	

NOTE.— For continuation of this table, see page 201.

COUNTY

of incorporated companies

CITIES AND TOWNS	ELECTRIC RAILROADS			GAS, ELECTRIC LIGHT, HEAT AND POWER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Cortland city . . .	\$21,000	\$86,140			\$51,100	
Cincinnati . . .				\$200	312	
Cortlandville . . .	22,725	35,478		20,000	5,183	
Cuyler . . .						
Freetown . . .						
Harford . . .						
Homer . . .	32,100	22,750			5,600	
Lapeer . . .						
Marathon . . .						
Preble . . .	25,137	576				
Scott . . .						
Solon . . .						
Taylor . . .						
Truxton . . .						
Virgil . . .						
Willett . . .						
Total . . .	\$100,962	\$144,944		\$20,200	\$62,195	

COUNTY

of incorporated companies

Andes . . .						
Bovina . . .						
Colchester . . .					\$138	
Davenport . . .						
Delhi . . .				\$9,000	11,288	
Deposit . . .				17,300	3,520	
Franklin . . .					1,320	
Hamden . . .						
Hancock . . .				1,100	8,820	
Hampersfield . . .				300	697	
Kortright . . .					162	
Masonville . . .						
Meredith . . .						
Middletown . . .					2,814	
Roxbury . . .				1,180	1,551	
Sidney . . .				7,600	10,360	
Stamford . . .				4,500	1,600	
Tompkins . . .					800	
Walton . . .				4,000	22,790	
Total . . .				\$44,980	\$65,860	

NOTE.— For continuation of this table, see page 202.

CORTLAND

Assessed values of property of

CITIES AND TOWNS	WATER SUPPLY COMPANIES			TELEPHONE AND TELEGRAPH COMPANIES		
	Real	Special franchises equalised	Personal	Real	Special franchises equalised	Personal
Cortland, city.....				\$37,200	\$57,524	
Cincinnatus.....				3,750	2,132	
Cortlandville.....				4,500	25,915	
Cuyler.....				3,300	3,510	
Freetown.....	\$1,500			767	1,153	
Harford.....					2,760	
Homer.....				6,450	35,700	
Lapeer.....					6,696	
Marathon.....				2,900	10,578	
Preble.....				2,500	19,800	
Scott.....				1,500	6,300	
Solon.....				1,800	2,108	
Taylor.....				686	1,820	
Truxton.....					3,390	
Virgil.....				4,500	13,943	
Willett.....				580	560	
Total.....	\$1,500			\$70,433	\$193,889	

DELAWARE

Assessed values of property of

Andes.....	\$1,800	\$957		\$2,975	\$1,620	
Bovina.....	1,100	1,400		985	1,370	
Colchester.....	2,050	2,070		2,252	2,070	
Davenport.....		1,296		598	2,688	
Delhi.....				4,800	11,947	
Deposit.....		5,324		32,275	2,541	
Franklin.....	1,500	990		1,850	3,447	
Hamden.....	750	3,009		306	2,269	
Hancock.....	2,000	6,230		24,000	2,791	\$250
Harpersfield.....		5,043		400	2,665	
Kortright.....	900	2,430		2,800	4,941	
Masonville.....					2,990	
Meredith.....	2,000			3,581	4,997	
Middletown.....	3,625	10,542		7,005	2,320	
Rosbury.....	1,950	3,337		10,175	2,056	
Sidney.....	49,900	18,200		2,525	9,366	
Stamford.....		9,472		3,150	2,272	
Tompkins.....					1,740	
Walton.....	8,350	26,445		750	7,792	
Total.....	\$75,725	\$96,745		\$100,427	\$71,682	\$250

NOTE.— For continuation of this table, see page 203.

— Concluded
incorporated companies — Concluded

CITIES AND TOWNS	MERCANTILE AND MANUFACTURING COMPANIES			OTHER COMPANIES		
	Real	Special franchises equalised	Personal	Real	Special franchises equalised	Personal
Cortland, city	\$255,440			\$495,598		
Cincinnati	23,600			600		
Cortlandville				250		
Cuyler						
Freestown	7,500					
Harford	6,500			2,000		
Homer						
Lapeer						
Marathon	38,000			500		
Preble				3,000		
Scott						
Solon						
Taylor						
Truxton	12,000					
Virgil						
Willet	3,000					
Total	\$346,040			\$501,948		

— Concluded
incorporated companies — Concluded

Andes	\$16,650					
Bovina	10,000					
Colchester	200			\$550		
Davenport						
Delhi	46,800					
Deposit	49,375			2,900		
Franklin						
Hamden	31,450					
Hancock	75,000			50		
Harpersfield	3,800					
Kortright	52,700					
Masonville						
Meredith						
Middletown	8,300					
Roxbury	22,880			2,075		
Sidney	20,250					
Stamford	28,200					
Tompkins	46,100					
Walton	117,600			8,000		
Total	\$529,205			\$13,575		

DUTCHESS *Assessed values of property*

CITIES AND TOWNS	Equalized value of special franchises. Aggregate for cities and towns	STEAM RAILROADS		
		Real	Special franchises equalized	Personal
Beacon, city.....	\$250,725	\$520,000	\$12,300	
Poughkeepsie, city.....	1,987,440	1,737,945	859,120	\$25,000
Amenia.....	13,420	221,920		
Beekman.....	5,544	193,000		
Clinton.....	9,215	27,800		
Dover.....	13,200	213,625		
East Fishkill.....	30,180	303,367		
Fishkill.....	37,028	438,520	330	
Hyde Park.....	50,940	1,020,470	1,320	
La Grange.....	31,968	151,214		
Milan.....	3,675	27,980		
Northeast.....	25,228	442,409	4,012	
Pawling.....	12,312	345,305	1,140	
Pine Plains.....	7,904	167,001		
Pleasant Valley.....	13,605	91,339	2,400	
Poughkeepsie.....	251,855	898,689		
Red Hook.....	35,730	633,700	1,090	
Rhinebeck.....	83,580	989,590	420	
Stanford.....	3,900	199,803		
Union Vale.....	2,860	22,187		
Wappinger.....	43,758	367,800		
Washington.....	23,107	119,550	1,820	
Total.....	\$2,937,174	\$9,103,211	\$893,942	\$25,000

ERIE

Assessed values of property

Buffalo, city.....	\$30,010,708	\$54,066,020	\$5,010,076	\$40,000
Lackawanna, city.....	368,938	913,745	51,562	
Tonawanda, city.....	403,909	190,140	137,824	
Alden.....	70,672	916,875	1,848	
Amherst.....	210,988	197,300	6,560	
Aurora.....	172,800	163,250	3,670	
Boston.....	9,880			
Brant.....	93,073	607,800	26,775	
Cheektowaga.....	327,630	3,343,715	23,880	
Clarence.....	29,631	171,956		
Colden.....	6,402	86,000		
Collins.....	114,957	69,500	4,130	
Concord.....	79,118	166,750	6,478	
East Hamburg.....	164,952	110,200		
Eden.....	68,809	101,000		
Elma.....	20,670	129,450		
Evans.....	143,022	1,145,000	14,155	
Grand Island.....	3,740			
Hamburg.....	481,799	892,110	24,541	
Holland.....	28,424	122,000		
Lancaster.....	395,775	1,297,370	17,550	
Marilla.....	3,009			
Newstead.....	54,812	241,000	3,337	
North Collins.....	58,522	57,250	2,125	
Sardinia.....	22,648	125,000		
Tonawanda.....	585,295	263,958		
Wales.....	17,018	46,600		
West Seneca.....	244,985	855,350		
Total.....	\$34,192,186	\$66,348,837	\$5,334,711	\$40,000

NOTE. — For continuation of this table, see page 205.

COUNTY

of incorporated companies

CITIES AND TOWNS	ELECTRIC RAILROADS			GAS, ELECTRIC LIGHT, HEAT AND POWER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Beacon, city.....	\$46,664	\$61,500		\$17,550	\$116,250	
Poughkeepsie, city.....	40,400	200,000	\$5,000	650,050	768,000	
Amenia.....				1,350	1,100	
Beekman.....						
Clinton.....						
Dover.....				410	1,200	
East Fishkill.....						
Fishkill.....		1,210		7,000	12,375	
Hyde Park.....				4,500	10,800	
La Grange.....						
Milan.....					375	
Northeast.....				2,650	9,860	
Pawling.....				3,302	5,985	
Pine Plains.....					380	
Pleasant Valley.....				250	4,320	
Poughkeepsie.....		\$108,120		8,725	84,456	
Red Hook.....				1,050	11,160	
Rhinebeck.....				15,290	12,900	
Stanford.....						
Union Vale.....					31,900	
Wappinger.....				12,500	9,425	
Washington.....						
Total.....	\$87,064	\$370,830	\$5,000	\$724,627	\$1,080,546	

COUNTY

of incorporated companies

Buffalo, city.....	\$2,749,830	\$10,692,500		\$741,740	\$10,866,583	\$250,000
Lackawanna, city.....	21,395	123,540		81,850	97,904	
Tonawanda, city.....	89,385	106,580		80,103	115,340	
Alden.....				100,050	39,368	
Amherst.....	13,800	51,660		61,250	79,048	
Aurora.....				400	89,550	
Boston.....				3,500	4,550	
Brant.....	100,000	765		159,880	38,780	
Cheektowaga.....	171,750	36,420		69,065	91,770	
Clarence.....				2,620	5,478	
Colden.....						
Collins.....				244,900	69,230	
Concord.....				26,050	41,554	
East Hamburg.....	18,000	33,060		140,200	75,255	
Eden.....				32,500	37,138	
Elma.....				1,850	6,630	
Evans.....	180,000	7,600		60,250	69,825	
Grand Island.....						
Hamburg.....	152,880	75,272		169,460	196,037	
Holland.....				500	780	
Lancaster.....	11,880	63,990		107,520	205,740	
Marilla.....				1,540		
Newstead.....				8,100	21,668	6,800
North Collins.....				137,050	23,545	
Sardinia.....						
Tonawanda.....	365	173,850		2,300	329,175	
Wales.....					1,608	
West Seneca.....	6,600	50,050		140,000	105,040	
Total.....	\$3,495,885	\$11,415,287		\$2,617,578	\$12,611,556	\$256,800

Note. — For continuation of this table, see page 206.

DUTCHESS

Assessed values of property of

CITIES AND TOWNS	WATER SUPPLY COMPANIES			TELEPHONE AND TELEGRAPH COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Beacon, city.....				\$50,950	\$60,675	
Poughkeepsie, city..				36,000	160,320	
Amenia.....	\$1,360	\$4,180		12,834	8,140	
Beekman.....				4,610	5,544	
Clinton.....				3,800	9,215	
Dover.....	3,445	4,440		16,543	7,560	
East Fishkill.....				6,388	30,180	
Fishkill.....				15,000	23,113	
Hyde Park.....	5,000	6,720		12,100	32,100	
La Grange.....				6,850	31,968	
Milan.....				90	3,300	
Northeast.....				15,794	11,356	
Pawling.....				22,163	5,187	
Pine Plains.....		4,560		1,270	2,964	
Pleasant Valley.....				3,234	6,885	
Poughkeepsie.....				26,792	59,279	
Red Hook.....				15,270	23,490	
Rhinebeck.....	31,500	35,280		13,270	34,980	
Stanford.....				8,090	3,900	
Union Vale.....				2,550	2,860	
Wappinger.....				19,034	11,768	
Washington.....				5,825	11,862	
Total.....	\$41,305	\$55,180		\$298,397	\$546,676	

ERIE

Assessed values of property of

Buffalo, city.....	\$14,090		\$1,000	\$1,188,610	\$3,441,549	
Lackawanna, city.....		\$56,260		6,000	39,672	
Tonawanda, city.....				4,397	44,165	
Alden.....	13,750	3,360		49,060	26,096	
Amherst.....		26,240		1,000	47,478	
Aurora.....				10,970	79,380	
Boston.....				650	5,330	
Brant.....				24,100	26,775	
Cheektowaga.....	144,735	127,200		27,645	48,360	
Clarence.....				5,432	24,153	
Colden.....				860	6,402	
Collins.....	3,600	17,010		3,800	24,587	
Concord.....	3,100			3,575	31,096	
East Hamburg.....	42,000	26,100		4,750	30,537	
Eden.....				8,950	31,671	\$2,000
Elma.....				720	14,040	
Evans.....				32,180	51,442	
Grand Island.....					3,740	
Hamburg.....	101,040	50,440		58,809	135,509	
Holland.....	500	2,508		1,550	25,156	
Lancaster.....	58,970	30,330		21,465	78,165	
Marilla.....					3,009	
Newstead.....				5,050	29,807	700
North Collins.....				3,400	32,852	
Sardinia.....	684	684		6,205	21,964	2,000
Tonawanda.....		34,200		6,290	48,078	
Wales.....				1,800	15,410	
West Seneca.....	111,550	61,100		500	28,795	
Total.....	\$497,619	\$435,432	\$1,000	\$1,481,588	\$4,395,200	\$4,700

NOTE.— For conclusion of this table, see page 207.

— Concluded
incorporated companies — Concluded

CITIES AND TOWNS	MERCANTILE AND MANUFACTURING COMPANIES			OTHER COMPANIES		
	Real	Special franchises equalised	Personal	Real	Special franchises equalised	Personal
Beacon, city.....	\$670,900			\$792,100		
Poughkeepsie, city..	1,180,350			1,127,194		\$16,000
Amenia.....	35,640		\$40,000	42,520		10,000
Beekman.....	8,910					
Clinton.....	7,500					
Dover.....	132,056		46,300			
East Fishkill.....	4,150					
Fishkill.....	226,810			15,000		1,100
Hyde Park.....	11,050					
La Grange.....	7,200					
Milan.....						
Northeast.....	31,000		1,000	22,270		3,000
Pawling.....	14,230		500	3,100		48,000
Pine Plains.....	10,400					
Pleasant Valley.....	25,850					
Poughkeepsie.....	1,050,425			42,210		
Red Hook.....	65,660		7,500	7,700		
Rhinebeck.....	18,450			32,300		
Stanford.....	11,440					
Union Vale.....	3,390			7,000		
Wappinger.....	546,355		5,000	25,880		40,000
Washington.....	6,800		104,000	15,000		92,500
Total.....	\$4,068,566		\$204,300	\$2,132,274		\$210,600

— Concluded
incorporated companies — Concluded

Buffalo, city.....	\$52,210,904	\$304,200	\$38,293,860	\$1,635,000
Lackawanna, city.....	10,472,200		610,980	
Tonawanda, city.....	540,190		157,680	
Alden.....				
Amherst.....	8,000		236,200	
Aurora.....	6,000	7,500	13,150	
Boston.....	2,800			
Brant.....	45,890		25,000	
Cheektowaga.....	61,045		861,560	
Clarence.....				
Colden.....	9,950			
Collins.....	40,025			2,300
Concord.....	122,750		2,500	
East Hamburg.....	750	1,500	11,900	
Eden.....				
Elma.....	5,340			
Evans.....	6,000			
Grand Island.....			8,695	755,250
Hamburg.....	642,550	3,000	266,800	
Holland.....	5,000		5,500	
Lancaster.....	1,081,350		529,330	
Marilla.....	4,950			
Newstead.....	351,020	23,000	2,500	
North Collins.....	8,770			
Sardinia.....	15,700			
Tonawanda.....	8,220,815		880,770	
Wales.....			48,550	
West Seneca.....	63,280		82,330	
Total.....	\$73,925,279	\$839,200	\$42,087,285	\$2,392,550

ESSEX

Assessed values of property

CITIES AND TOWNS	Equalised value of special franchises. Aggregate for cities and towns	STEAM RAILROADS		
		Real	Special franchises equalized	Personal
Chesterfield.....	\$14,688	\$161,665		
Crown Point.....	21,440	92,995		
Elisabethtown.....	20,314	3,070		
Essex.....	5,329	83,513		
Jay.....	7,176			
Keene.....	13,455			
Lewis.....	6,145			
Minerva.....	5,760			
Moriah.....	69,810	491,750	\$5,700	\$25,000
Newcomb.....	1,680			
North Elba.....	33,426	130,000	1,760	
North Hudson.....	845	2,154		
Saint Armand.....	20,817	10,000		
Schroon.....	3,813	1,210		
Ticonderoga.....	44,132	319,390	5,984	
Westport.....	22,668	171,500	2,700	
Willaboro.....	4,437	124,665		
Wilmington.....	435			
Total.....	\$296,370	\$1,591,912	\$16,144	\$25,000

FRANKLIN

Assessed values of property

Altamont.....	\$18,278	\$129,315	\$1,050	
Bangor.....	7,062	51,350	350	
Belmont.....	3,010	105,360		
Bombay.....	2,850	37,250		
Brandon.....	462			
Brighton.....	5,985			
Burke.....	5,400	44,000		
Chateaugay.....	13,410	46,092	240	
Constable.....	2,479	48,100		
Dickinson.....	1,822	31,392		
Duane.....	1,665			
Fort Covington.....	21,350	39,150	14,050	
Franklin.....	7,790	204,388		
Harriettstown.....	163,820	128,500	5,120	
Malone.....	139,216	217,233	10,431	
Moirs.....	12,586	93,310		
Santa Clara.....	1,320	103,800		
Waverly.....	14,184	31,082		
Westville.....	1,125			
Total.....	\$423,814	\$1,310,322	\$31,241	

FULTON

Assessed values of property

Gloversville, city.....	\$607,502	\$185,050		
Johnstown, city.....	299,695	109,450		
Bleecker.....	1,755			
Broadalbin.....	17,160	5,125		
Caroga.....	2,150			
Ephratah.....	26,800			
Johnstown.....	77,739	58,800		
Mayfield.....	17,438	100,578		
Northampton.....	17,078	82,675		
Oppenheim.....	33,180			
Perth.....	43,275			
Stratford.....	420			
Total.....	\$1,144,190	\$541,678		

NOTE.— For continuation of this table, see page 209.

COUNTY

of incorporated companies

CITIES AND TOWNS	ELECTRIC RAILROADS			GAS, ELECTRIC LIGHT, HEAT AND POWER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Chesterfield.....				\$16,350	\$2,178	
Crown Point.....				7,000	7,040	
Elizabethtown.....				3,000	1,180	
Essex.....					2,244	
Jay.....				500	3,038	
Keene.....				50	450	
Lewis.....						
Milwau.....				40		
Moravia.....				23,900	37,140	
Newcomb.....				11,025	18,150	
North Elba.....						
North Hudson.....				1,500	16,170	
Saint Armand.....						
Schroon.....					4,896	
Ticonderoga.....						
Westport.....				3,100	1,200	
Willsboro.....						
Wilmington.....						
Total.....				\$66,465	\$93,662	

COUNTY

of incorporated companies

Altamont.....				\$3,200	\$2,200	
Bangor.....					245	
Belmont.....					350	
Bombay.....						
Brandon.....				1,325	3,675	
Brighton.....					1,200	
Burke.....				9,200	4,480	
Chateaugay.....					962	
Constable.....					135	
Dickinson.....						
Duane.....					4,200	
Fort Covington.....				25,700	410	
Franklin.....	\$39,800			55,825	139,000	
Harriettstown.....					105,957	
Malone.....					8,370	\$8,370
Moirs.....				12,000	12,000	
Santa Clara.....						
Waverly.....						
Westville.....						
Total.....	\$39,800			\$107,250	\$283,184	\$8,370

COUNTY

of incorporated companies

Gloversville, city.....	\$62,150		\$64,250	\$475,750	
Johnstown, city.....	38,500		29,000	209,550	
Bleecker.....			10,700		
Broadalbin.....			1,390	13,000	
Caroga.....			10,650		
Ephratah.....			162,500	1,200	
Johnstown.....	\$15,500	1,495	114,425	29,900	
Mayfield.....		130	1,350	11,700	
Northampton.....			350	12,350	
Oppenheim.....			54,020	5,400	
Perth.....					
Stratford.....					
Total.....	\$15,500	\$102,275	\$478,635	\$758,850	

NOTE.— For continuation of this table, see page 210.

ESSEX*Assessed values of property of*

CITIES AND TOWNS	WATER SUPPLY COMPANIES			TELEPHONE AND TELEGRAPH COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Chesterfield				\$2,570	\$12,512	
Crown Point		\$1,920		2,500	12,480	
Elisabethtown	\$1,000	6,090		4,490	13,084	
Essex		198		719	2,887	
Jay					4,140	
Keene		5,715		2,000	7,290	
Lewis				4,830	6,145	
Minerva					5,760	
Moriah		960		7,600	26,010	
Newcomb					1,680	
North Elba				7,445	13,516	
North Hudson					845	
Saint Armand				900	4,647	
Schroon	3,300	1,066			2,747	
Ticonderoga	2,150	2,312		724,310	30,940	
Westport		13,680		1,200	6,288	
Willaboro				1,650	3,237	
Wilmington					435	
Total	\$6,450	\$31,941		\$759,514	\$154,623	

FRANKLIN*Assessed values of property of*

Altamont	\$4,100	\$14,140		\$866	\$3,068	
Bangor		500		2,712	4,012	
Belmont		315		2,000	2,450	
Bombay					2,500	
Brandon					422	
Brighton					2,310	
Burke		600		400	3,600	
Chateaugay		4,360	\$5,000		4,380	\$1,750
Conestable				500	1,517	
Dickinson				250	1,687	
Duane					1,665	
Fort Covington					3,100	
Franklin				4,669	7,380	
Harriettstown				1,300	19,700	
Malone	500			10,500	22,828	
Moir				1,000	4,216	4,216
Santa Clara					1,320	
Waverly		624		1,560	1,560	
Westville				168	1,125	1,125
Total	\$4,600	\$20,539	\$5,000	\$25,925	\$88,850	\$7,091

FULTON*Assessed values of property of*

Gloversville, city		\$4,400		\$5,000	\$65,202	
Johnstown, city				7,675	51,645	\$10,000
Bleecker					1,755	
Broadabin				150	4,180	
Caroga				1,530	2,180	
Ephratah	\$20,575				25,600	
Johnstown	6,225	650		1,275	45,694	
Mayfield				973	5,606	
Northampton					4,728	
Oppenheim				1,420	27,780	
Perth				5,000	43,275	
Stratford					420	
Total	\$26,800	\$5,050		\$23,023	\$278,015	\$10,099

NOTE.— For conclusion of this table, see page 311.

— Concluded
incorporated companies — Concluded

CITIES AND TOWNS	MERCANTILE AND MANUFACTURING COMPANIES			OTHER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Chesterfield.....	\$1,700			\$57,950		
Crown Point.....	46,583			5,148		
Elisabethtown.....	1,350			114,600		
Essex.....	8,500					
Jay.....	8,600			124,430		
Keene.....	24,825			17,610		
Lewis.....				5,140		
Minerva.....				37,930		
Moriah.....	887,650			1,371,800		
Newcomb.....	96,897			43,725		
North Elba.....	12,160			472,850		
North Hudson.....	12,475			148,202		
Saint Armand.....	4,200			11,630		
Schroon.....				31,700		
Ticonderoga.....	448,590			18,780		
Westport.....	1,500					
Willaboro.....	9,160			77,040		
Wilmington.....				30,110		
Total.....	\$1,556,190			\$2,568,645		

— Concluded
incorporated companies — Concluded

Altamont.....	\$166,020					
Bangor.....	7,300					
Belmont.....						
Bombay.....	6,550			\$1,500		
Brandon.....						
Brighton.....	18,620			66,040		
Burke.....	7,850			1,200		\$400
Chateaugay.....	41,750					100
Constable.....				3,900		
Dickinson.....	2,000			10,030		
Duane.....	13,560			34,080		
Fort Covington.....	14,000					
Franklin.....	35,900			104,200		
Harriettstown.....	53,600	\$1,200		159,950		13,000
Malone.....	91,550	3,000		207,400		26,000
Moir.....						
Santa Clara.....	67,477					
Waverly.....	117,850					
Westville.....	3,100					
Total.....	\$647,077	\$4,200		\$578,270		\$39,500

— Concluded
incorporated companies — Concluded

Gloversville, city.....	\$985,700			\$193,100		
Johnstown, city.....	62,600	\$5,000		95,390		\$2,500
Bleecker.....						
Broadalbin.....	47,950			7,875		
Caroga.....	4,365					
Ephratah.....	8,825			1,250		
Johnstown.....				4,750		
Mayfield.....	7,550					
Northampton.....						
Oppenheim.....	40,450			5,800		
Perth.....	14,850					
Stratford.....	49,040					
Total.....	\$1,204,330	\$5,000		\$308,165		\$2,500

GENESEE

Assessed values of property

CITIES AND TOWNS	Equalised value of special franchises. Aggregate for cities and towns	STREAM RAILROADS		
		Real	Special franchises equalised	Personal
Batavia, city	\$554,274	\$560,615	\$87,565	
Alabama	9,980	250,000		
Alexander	42,900	361,000		
Batavia	47,854	881,531		
Bergen	26,850	426,858	1,920	
Bethany	34,156	270,800		
Byron	22,240	409,435		
Darien	42,777	751,900		
Elba	19,180	115,800	2,940	
Leroy	242,320	593,000	14,400	
Oakfield	47,393	140,950	2,387	
Pavilion	76,880	391,550		
Pembroke	54,792	520,100	2,232	
Stafford	21,210	520,020		
Total	\$1,242,786	\$6,193,559	\$111,444	

GREENE

Assessed values of property

Ashland	\$900			
Athens	21,483	\$71,700		
Cairo	10,864	12,500		
Catakill	156,890	247,150	\$81,316	
Coxsackie	48,109	105,000	6,460	
Durham	2,580			
Greenville	3,740			
Halcott	35			
Hunter	73,220	89,925	1,190	
Jewett	2,820			
Lexington	2,958			
New Baltimore	11,284	92,000		
Prattsville	2,197			
Windham	6,188			
Total	\$343,268	\$618,275	\$88,966	

HAMILTON

Assessed values of property

Arietta	\$504			
Benson	224			
Hope	2,280			
Indian Lake	3,672			
Inlet	18,414	\$11,779	\$15,252	
Lake Pleasant	2,365			
Long Lake	6,705	71,000	4,140	
Morehouse	150			
Wells	1,575			
Total	\$35,889	\$82,779	\$19,392	

NOTE.— For continuation of this table, see page 213.

COUNTY

of incorporated companies

CITIES AND TOWNS	ELECTRIC RAILROADS			GAS, ELECTRIC LIGHT, HEAT AND POWER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Batavia, city.....	\$850	\$33,200		\$146,100	\$359,473	\$1,250
Alabama.....				37,350	960	
Alexander.....				1,150	13,140	
Batavia.....				15,470	22,436	
Bergen.....				16,080	4,200	
Bethany.....				18,540	10,270	
Byron.....				16,000	11,200	
Darien.....					6,552	
Elba.....				21,860	4,480	
Leroy.....				17,300	191,200	
Oakfield.....				22,700	30,107	
Pavilion.....				96,771	37,200	27,000
Pembroke.....				11,200	34,416	
Stafford.....					8,960	
Total.....	\$850	\$33,200		\$420,501	\$734,594	\$28,250

COUNTY

of incorporated companies

Ashland.....						
Athens.....				\$11,450	\$7,920	
Cairo.....				30,000	4,760	
Catakill.....				65,000	44,196	
Coxsackie.....				4,400	19,975	
Durham.....						
Greenville.....						
Halcott.....						
Hunter.....				15,000	33,040	
Jewett.....						
Lexington.....						
New Baltimore.....				1,000	2,914	
Prattsville.....						
Windham.....						
Total.....				\$126,850	\$112,805	

COUNTY

of incorporated companies

Arietta.....						
Benson.....						
Hope.....						
Indian Lake.....						
Inlet.....						
Lake Pleasant.....						
Long Lake.....						
Morehouse.....						
Wells.....						
Total.....						

NOTE.—For continuation of this table, see page 214.

GENESEE

Assessed values of property of

CITIES AND TOWNS	WATER SUPPLY COMPANIES			TELEPHONE AND TELEGRAPH COMPANIES		
	Real	Specia franchises equalised	Personal	Real	Specia franchises equalised	Personal
Batavia, city				\$63,640	\$74,036	
Alabama				4,200	9,000	
Alexander				2,400	29,760	
Batavia				8,835	25,418	
Bergen				9,745	20,730	
Bethany				3,020	23,886	
Byron				8,590	11,040	\$1,700
Darien				13,500	36,225	
Elba				2,750	11,760	
Leroy				9,700	36,720	
Oakfield				1,850	14,899	
Pavilion		\$960		9,250	38,720	1,000
Pembroke				15,800	18,144	
Stafford				4,500	12,250	
Total		\$960		\$157,780	\$362,588	\$2,700

GREENE

Assessed values of property of

Ashland				\$4,554	\$900
Athens					13,563
Cairo	\$2,500	\$2,240			3,864
Catakill				9,450	31,378
Coxsackie				3,625	21,674
Durham					2,580
Greenville	1,200	2,000			1,740
Halcott				200	35
Hunter	9,175	24,850		4,500	14,140
Jewett				3,020	2,820
Lexington					2,958
New Baltimore	50			3,740	8,370
Prattville		1,560			637
Windham	1,100	4,284		340	1,904
Total	\$14,025	\$34,934		\$29,429	\$106,563

HAMILTON

Assessed values of property of

Arietta					\$504
Benson					224
Hope					2,280
Indian Lake					3,672
Inlet		\$930		\$500	2,232
Lake Pleasant		1,100			1,265
Long Lake				2,185	2,565
Morehouse					150
Wells					1,575
Total		\$2,030		\$2,985	\$14,467

NOTE.— For conclusion of this table, see page 215.

— Concluded
incorporated companies — Concluded

CITIES AND TOWNS	MERCANTILE AND MANUFACTURING COMPANIES			OTHER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Batavia, city.....	\$1,297,150		\$22,700	\$198,530		\$37,600
Alabama.....	90,150			12,000		
Alexander.....						
Batavia.....	4,000		3,000	8,800		
Bergen.....						
Bethany.....	10,575			3,250		
Byron.....	1,300					
Darien.....						
Elba.....	75,250			61,100		
Leroy.....	412,200			23,000		
Oakfield.....	409,000			38,200		
Pavilion.....	177,104			2,000		
Pembroke.....	1,600					
Stafford.....	4,500			700		
Total.....	\$2,432,829		\$25,700	\$347,680		\$37,600

— Concluded
incorporated companies — Concluded

Ashland.....	\$4,000					
Athens.....	167,800		\$2,500	\$16,600		
Cairo.....	4,800					
Catskill.....	1,104,450		500	21,500		\$11,000
Cornackie.....	163,550		3,500	18,000		6,800
Durham.....	700			1,700		
Greenville.....	400			1,200		600
Halcott.....	1,400					
Hunter.....	31,905		200	17,325		300
Jewett.....	450					
Lexington.....	2,600			2,500		
New Baltimore.....	30,610			2,900		
Prattsville.....	10,500					
Windham.....	4,125					
Total.....	\$1,527,290		\$6,700	\$81,725		\$18,700

— Concluded
incorporated companies — Concluded

Arietta.....						
Benson.....						
Hope.....						
Indian Lake.....				\$4,000		
Inlet.....						
Lake Pleasant.....						
Long Lake.....						
Morehouse.....						
Wells.....						
Total.....				\$4,000		

HERKIMER*Assessed values of property*

CITIES AND TOWNS	Equalised value of special franchises. Aggregate for cities and towns	STREAM RAILROADS		
		Real	Special franchises equalised	Personal
Little Falls, city.....	\$422,135	\$777,000	\$77,490	
Columbia.....	560	71,000		
Danube.....	21,375	300,000	9,375	
Fairfield.....	7,969			
Frankfort.....	173,099	524,925	1,725	
German Flats.....	444,118	129,850	36,477	
Herkimer.....	183,804	667,004	33,932	
Litchfield.....	1,277			
Little Falls.....	26,620	166,000	1,760	
Manheim.....	75,825	450,340	3,660	
Newport.....	12,204	87,200	2,052	
Norway.....	1,251			
Ohio.....	1,614			
Russia.....	10,929	60,000	1,265	
Salisbury.....	2,530	52,700		
Schuyler.....	33,667	419,350		
Stark.....	3,045			
Warren.....	4,381			
Webb.....	27,800	247,260	16,500	
Wilmurt.....	660	5,500		
Winfield.....	11,719	87,200	2,184	
Total.....	\$1,465,582	\$4,045,329	\$186,420	

JEFFERSON*Assessed values of property*

Watertown, city.....	\$658,812	\$388,550	\$73,098	
Adams.....	37,152	99,000	6,552	
Alexandria.....	39,025	57,150		
Antwerp.....	19,200	88,930	1,680	
Brownville.....	64,380	120,960	5,040	
Cape Vincent.....	34,527	86,340	2,660	
Champion.....	48,651	68,725	13,283	
Clayton.....	37,100	103,300	9,700	
Ellisburg.....	19,098	130,000	1,008	
Henderson.....	8,000			
Hounsfield.....	25,056	90,000	2,736	
Le Ray.....	27,300	172,550		
Lorraine.....	4,650			
Lyme.....	57,248	79,430	29,835	
Orleans.....	11,970	63,800		
Pamela.....	19,332	56,050	770	
Philadelphia.....	16,555	181,900	5,320	
Rodman.....	4,200			
Rutland.....	13,406	83,550	1,040	
Theresa.....	11,205	147,706	2,200	
Watertown.....	17,388	128,625		
Wilna.....	89,225	295,700	36,050	
Worth.....	750			
Total.....	\$1,264,230	\$2,442,266	\$190,982	

NOTE.— For continuation of this table, see page 217.

COUNTY*of incorporated companies*

CITIES AND TOWNS	ELECTRIC RAILROADS			GAS, ELECTRIC LIGHT, HEAT AND POWER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Little Falls, city..	\$3,750	\$59,500		\$137,750	\$246,400	
Columbia.....						
Danube.....						
Fairfield.....					1,890	
Frankfort.....	407,600	39,075		12,270	73,875	
German Flats.....	50,175	219,618		25,200	148,680	
Herkimer.....	170,700	40,664		5,700	52,020	
Litchfield.....						
Little Falls.....	33,500	264		1,400	5,236	
Manheim.....				187,640	41,820	
Newport.....				12,000	4,374	
Norway.....						
Ohio.....						
Russia.....				18,850		
Salisbury.....					935	
Schuyler.....					16,080	
Stark.....						
Warren.....	32,900	621				
Webb.....				2,000	1,450	
Wilmurt.....						
Winfield.....					3,900	
Total.....	\$698,625	\$359,742		\$402,810	\$596,660	

COUNTY*of incorporated companies*

Watertown, city..	\$52,700	\$455,600	\$410,440
Adams.....		10,000	8,568
Alexandria.....		4,000	21,500
Antwerp.....		14,400	8,640
Brownville.....	\$20,850	6,800	35,580
Cape Vincent.....			16,100
Champion.....			24,444
Clayton.....			15,150
Ellisburg.....			
Henderson.....			2,640
Hounsfield.....		2,100	9,936
Le Ray.....		11,500	5,135
Lorraine.....			
Lyme.....		3,700	15,470
Orleans.....		3,000	2,835
Pamela.....	5,115		605
Philadelphia.....			
Rodman.....			1,200
Rutland.....		112,000	2,795
Theresa.....		13,000	2,200
Watertown.....			
Wilna.....		29,150	42,600
Worth.....			
Total.....	\$20,850	\$72,515	\$665,250
			\$625,838

NOTE.—For continuation of this table, see page 218.

HERKIMER*Assessed values of property of*

CITIES AND TOWNS	WATER SUPPLY COMPANIES			TELEPHONE AND TELEGRAPH COMPANIES		
	Real	Special franchises equalised	Personal	Real	Special franchises equalised	Personal
Little Falls, city				\$10,500	\$38,745	
Columbia				1,760	560	
Danube				5,181	12,000	
Fairfield				1,479	6,079	
Frankfort	\$44,000	\$900		11,060	57,524	
German Flats	35,900			4,930	29,343	
Herkimer				19,644	57,188	
Litchfield				132	1,277	
Little Falls				6,000	19,360	
Manheim	22,000			9,918	30,345	
Newport	300			1,800	5,773	
Norway	29,555				1,251	
Ohio	10,940				614	
Russia	14,590	6,985		1,510	2,679	
Salisbury	4,500			1,130	1,595	
Schuyler				6,310	17,587	
Stark					3,045	
Warren					3,780	
Webb				5,230	9,850	
Wilmurt	850			230	680	
Winfield				1,130	5,635	
Total	\$162,635	\$7,885		\$87,924	\$314,875	

JEFFERSON*Assessed values of property of*

Watertown, city				\$109,800	\$123,574	
Adams				1,530	22,082	
Alexandria				3,900	17,525	
Antwerp				2,040	8,880	
Brownville				1,500	9,060	
Cape Vincent					15,767	
Champion					10,914	
Clayton					12,250	
Ellisburg				2,170	18,090	
Henderson					5,360	
Hounsfield				500	12,384	
Le Ray				4,800	22,165	
Lorraine					4,650	
Lyme				300	11,943	\$1,200
Orleans					9,135	
Pamela				750	12,842	
Philadelphia				1,980	11,235	
Rodman					3,000	
Rutland				1,000	9,571	
Theresa				3,000	6,805	
Watertown				2,200	17,898	
Wilna				3,900	10,575	
Worth					750	
Total				\$139,360	\$374,895	\$1,200

NOTE.— For conclusion of this table, see page 219.

— Concluded

incorporated companies — Concluded

CITIES AND TOWNS	MERCANTILE AND MANUFACTURING COMPANIES			OTHER COMPANIES		
	Real	Special franchises equalised	Personal	Real	Special franchises equalised	Personal
Little Falls, city	\$839,150			\$150,350		
Columbia				100		
Danube						
Fairfield	56,200					
Frankfort	697,400			29,665		\$10,000
German Flats	2,161,550			127,750		
Herkimer	616,000		\$3,000	75,990		2,000
Litchfield						
Little Falls	2,850			6,500		
Manheim	191,400		1,000	26,000		300
Newport	90,450			21,000		
Norway	1,325					
Ohio	2,982					
Russia	84,265			7,000		3,000
Salisbury	319,700			19,100		
Schuyler	550					
Stark	2,000					
Warren	2,000			2,300		
Webb	296,819		2,000	16,830		2,200
Wilmurt						
Winfield	9,380					
Total	\$5,374,021		\$6,000	\$482,585		\$17,500

— Concluded

incorporated companies — Concluded

Watertown, city	\$2,385,100			\$1,002,225		
Adams						
Alexandria						
Antwerp						
Brownville						
Cape Vincent						
Champion						
Clayton						
Ellisburg						
Henderson						
Hounsfield						
Le Ray						
Lorraine						
Lyme						
Orleans						
Pamela						
Philadelphia						
Rodman						
Rutland						
Theresa						
Watertown						
Wilna						
Worth	2,000					
Total	\$2,387,100			\$1,002,225		

LEWIS
Assessed values of property

CITIES AND TOWNS	Equalised value of special franchise. Aggregate for cities and towns	STREAM RAILROADS		
		Real	Special franchise equalised	Personal
Croghan.....	\$10,800	\$20,350	\$950	
Denmark.....	21,420	97,710		
Diana.....	8,020	97,900	1,840	
Greig.....	2,120			
Harrisburg.....	3,200			
High Market.....	405	20,340		
Lewis.....	410			
Leyden.....	10,412	65,000	1,960	
Lowville.....	66,110	92,850	10,945	\$7,000
Lyonsdale.....	2,090			
Martinsburg.....	3,520	54,500		
Montague.....	640			
New Bremen.....	10,064	37,780	5,217	
Osceola.....	1,500	2,200		
Pinckney.....	1,908			
Turin.....	8,640	63,750		
Watson.....	990			
West Turin.....	14,992	38,240	870	
Total.....	\$167,241	\$590,620	\$21,782	\$7,000

LIVINGSTON
Assessed values of property

Avon.....	\$133,987	\$255,000	\$8,775	
Caledonia.....	69,483	646,800	19,076	
Conesus.....	6,384	73,500		
Geneseo.....	56,652	61,500	1,001	
Groveland.....	16,401	332,200		
Leicester.....	48,750	258,935	3,198	
Lima.....	50,787	75,000		
Livonia.....	31,371	126,175	1,752	
Mount Morris.....	97,838	228,330	6,300	
North Dansville.....	75,546	186,200	1,625	
Nunda.....	20,876	178,500	2,992	
Ossian.....	4,218			
Portage.....	4,699	315,000		
Sparta.....	7,119	251,450		
Springwater.....	13,312	73,500		
West Sparta.....	14,784	35,385		
York.....	63,882	468,450		
Total.....	\$716,089	\$3,565,925	\$44,719	

NOTE.—For continuation of this table, see page 221.

COUNTY

of incorporated companies

CITIES AND TOWNS	ELECTRIC RAILROADS			GAS, ELECTRIC LIGHT, HEAT AND POWER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Croghan.....				\$355,800	\$5,450	
Denmark.....				10,500	12,840	
Diana.....				18,000	3,080	
Greig.....						
Harrisburg.....						
High Market.....						
Lewis.....						
Leyden.....				13,000	2,100	
Lowville.....					38,060	
Lionsdale.....				2,000	266	
Martinsburg.....					120	
Montague.....						
New Bremen.....				11,620	3,256	
Osceola.....						
Pinckney.....					4,400	
Turin.....				130,000		
Watson.....					5,220	
West Turin.....						
Total.....				\$540,920	\$74,792	

COUNTY

of incorporated companies

Avon.....				\$38,400	\$70,425	
Caledonia.....				3,200	15,960	
Conesus.....					18,480	
Genesee.....	\$7,000			25,000		
Groveland.....						
Leicester.....	4,250			7,248	29,718	
Lima.....				18,224	18,630	
Livonia.....				4,100	7,665	
Mount Morris.....				11,150	61,299	
North Dansville.....	900			10,000	49,400	
Nunda.....				3,200	4,216	
Oswan.....						
Portage.....					1,406	
Sparta.....						
Springwater.....						
West Sparta.....						
York.....				12,600	22,620	
Total.....	\$12,150			133,122	\$299,819	

NOTE.— For continuation of this table, see page 222.

LEWIS

Assessed values of property of

CITIES AND TOWNS	WATER SUPPLY COMPANIES			TELEPHONE AND TELEGRAPH COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Croghan.....					\$4,400	\$100
Denmark.....					8,580	
Diana.....					3,100	
Greig.....					2,120	
Harriaburg.....					3,200	
High Market.....					405	
Lewis.....					410	
Leyden.....				\$9,700	6,352	
Lowville.....				1,000	17,105	8,055
Lyonsdale.....		\$988			838	
Martinsburg.....					3,400	
Montague.....					640	
New Bremen.....	\$2,200			4,830	1,591	
Osceola.....				1,570	1,500	
Pinckney.....					1,908	
Turin.....				300	4,240	
Watson.....					990	
West Turin.....		1,972		740	6,930	
Total.....	\$2,200	\$2,960		\$15,140	\$67,707	\$8,155

LIVINGSTON

Assessed values of property of

Avon.....				\$1,200	\$54,787	
Caledonia.....				4,200	34,447	
Conesus.....				500	6,384	
Genesee.....				5,620	37,171	
Groveland.....				5,100	16,401	
Leicester.....				3,940	15,834	
Lima.....					32,157	
Livonia.....				2,400	21,954	
Mount Morris.....		\$3,150		10,500	27,069	
North Dansville.....					24,521	\$1,300
Nunda.....				3,915	13,668	
Ossian.....					4,218	
Portage.....				7,447	3,293	
Sparta.....				2,516	7,119	
Springwater.....		960		625	12,352	
West Sparta.....				430	14,784	
York.....				3,500	41,262	
Total.....		\$4,110		\$51,893	\$367,441	\$1,300

NOTE.— For conclusion of this table, see page 223.

— Concluded

incorporated companies — Concluded

CITIES AND TOWNS	MERCANTILE AND MANUFACTURING COMPANIES			OTHER COMPANIES		
	Real	Special franchises equalised	Personal	Real	Special franchises equalised	Personal
Oroghan	\$8,000			\$126,930		
Denmark	18,100		\$3,000			
Diana	32,000					
Greig	3,500			4,160		
Harrisburg	500					
High Market	61,700					
Lewis						
Layden	9,750			750		
Lowville	53,350		41,000	22,000		
Lyonedale	132,130					
Martinsburg	17,110			27,000		
Montague	49,710					
New Bremen	10,950			54,200		
Oseola	19,070					
Pinekney						
Turin	12,750					
Watson						
West Turin	335,870					
Total	\$764,490		\$44,000	\$235,040		

— Concluded

incorporated companies — Concluded

Avon	\$64,700		\$2,000	\$9,400		\$6,000
Caledonia	58,200			9,000		
Conesus				2,700		
Geneseo	93,960			800		4,000
Groveland	4,800			38,510		
Leicester	344,760		17,325	5,750		800
Lima	55,000					
Livonia	42,850			3,200		800
Mount Morris	84,050		4,500	2,000		
North Dansville	120,900		2,000			2,500
Nunda	39,600			3,650		
Ossian						
Portage	800			1,000		
Sparta				5,475		
Springwater						
West Sparta			510	34,160		
York	451,170		6,000	4,700		
Total	\$1,380,790		\$32,335	\$120,345		\$14,100

MADISON*Assessed values of property*

CITIES AND TOWNS	Equalized value of special franchises. Aggregate for cities and towns	STREAM RAILROADS		
		Real	Special franchises equalized	Personal
Oneida, city.....	\$226,350	\$547,825	\$45,600	
Brookfield.....	9,562	107,665		
Cazenovia.....	35,666	125,250	1,972	
De Ruyter.....	9,639	56,400	2,898	
Eaton.....	17,810	136,000		
Fenner.....	3,010	29,500		
Georgetown.....	3,132	38,500		
Hamilton.....	24,447	125,000	1,750	
Lebanon.....	3,780	149,100		
Lenox.....	73,788	698,800	29,692	
Lincoln.....	8,865	30,500		
Madison.....	13,804	100,000		
Nelson.....	5,005	44,000		
Smithfield.....	4,275			
Stockbridge.....	9,672	78,150	4,453	
Sullivan.....	34,870	467,000		
Total.....	\$483,675	\$2,733,690	\$86,365	

MONROE*Assessed values of property*

Rochester, city.....	\$19,146,025	\$6,011,153	\$1,374,729
Brighton.....	201,365	315,860	
Chili.....	33,490	724,230	
Clarkson.....	16,082		
Gates.....	273,429	817,840	
Greece.....	370,800	456,830	
Hamlin.....	14,880	126,300	
Henrietta.....	48,960	305,200	
Irondequoit.....	290,400	96,250	
Mendon.....	67,522	376,200	5,220
Ogden.....	44,268	249,620	7,140
Parma.....	31,577	65,350	1,785
Penfield.....	70,212	29,300	
Perinton.....	167,215	628,350	14,025
Pittsford.....	180,780	370,000	36,400
Riga.....	40,204	662,300	6,900
Rush.....	38,263	542,900	
Sweden.....	143,520	232,900	15,770
Webster.....	256,749	113,156	1,116
Wheatland.....	57,204	269,472	11,928
Total.....	\$21,492,945	\$12,393,211	\$1,475,013

NOTE.— For continuation of this table, see page 225.

COUNTY

of incorporated companies

CITIES AND TOWNS	ELECTRIC RAILROADS			GAS, ELECTRIC LIGHT, HEAT AND POWER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Oneida, city.....	\$40,950	\$102,000		\$36,800	\$53,480	\$7,000
Brookfield.....					2,625	
Casenovia.....				9,500	16,184	
De Ruyter.....					945	
Eaton.....					3,965	
Fenner.....						
Georgetown.....						
Hamilton.....					1,060	
Lebanon.....					126	
Lenox.....	60,500	1,092		5,500	15,912	
Lincoln.....						
Madison.....					4,780	
Nelson.....						
Smithfield.....						
Stockbridge.....						
Sullivan.....	27,000				5,115	
Total.....	\$128,450	\$103,092		\$51,800	\$104,162	\$7,000

COUNTY

of incorporated companies

Rochester, city.....	\$899,085	\$6,547,538		\$4,483,308	\$9,296,000	
Brighton.....	372,600	48,025		42,300	94,350	
Chili.....				32,850	935	
Clarkson.....					1,032	
Gates.....	101,950	30,340		21,250	120,540	
Greece.....	170,135	36,000			193,500	
Hamlin.....						
Henrietta.....				43,500		
Irondequoit.....	265,815	76,800			120,000	
Mendon.....	600				14,400	
Ogden.....	74,500	2,940		40,000		
Parma.....	1,500				7,990	
Penfield.....	67,370	40,180		10,000	5,330	
Perinton.....	149,485	25,755		52,150	64,430	\$500
Pittsford.....	64,600	40,800		38,650	67,360	
Riga.....	300			19,000	12,328	
Rush.....				31,550	332	
Sweden.....	93,000			57,100	58,330	
Webster.....	15,600	199,485			26,412	1,000
Wheatland.....				10,700	19,908	
Total.....	\$2,276,540	\$7,047,863		\$4,882,358	\$10,103,177	\$1,500

NOTE.— For continuation of this table, see page 225.

MADISON

Assessed values of property of

CITIES AND TOWNS	WATER SUPPLY COMPANIES			TELEPHONE AND TELEGRAPH COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Oneida, city.....				\$17,400	\$25,270	\$6,000
Brookfield.....				600	6,937	
Casenovia.....				9,575	17,510	
De Ruyter.....					5,796	
Eaton.....					13,845	
Fenner.....					3,010	
Georgetown.....	\$2,500	\$1,368		600	1,764	
Hamilton.....				2,800	21,647	
Lebanon.....				1,800	3,654	
Lenox.....				14,050	27,092	
Lincoln.....	9,500			1,250	8,865	
Madison.....				1,000	9,044	
Nelson.....				650	5,005	
Smithfield.....					4,275	
Stockbridge.....					5,219	
Sullivan.....				11,400	29,755	
Total.....	\$12,000	\$1,368		\$61,125	\$188,688	\$6,000

MONROE

Assessed values of property of

Rochester, city.....	\$240,950	\$119,354		\$916,100	\$1,808,404	
Brighton.....	17,500	16,150		7,070	42,840	
Chili.....				8,200	32,555	
Clarkson.....					15,050	
Gates.....		100,860		6,500	21,689	
Greece.....	204,900	88,200		14,584	53,100	
Hamlin.....				900	14,880	
Henrietta.....				5,200	48,960	
Irondequoit.....		64,000		1,325	29,000	
Mendon.....				3,175	47,902	
Ogden.....				3,400	34,188	
Parma.....				450	21,802	\$1,500
Penfield.....	1,400			390	24,702	
Perinton.....	23,760	15,725		12,615	47,280	
Pittsford.....	9,450	12,720		13,175	23,500	
Riga.....				12,300	20,976	
Rush.....				3,850	37,931	
Sweden.....	400			11,150	69,420	
Webster.....		744		1,599	28,992	
Wheatland.....				4,500	25,368	
Total.....	\$498,360	\$417,753		\$1,026,483	\$2,449,139	\$1,500

NOTE.— For conclusion of this table, see page 227.

— Concluded
incorporated companies — Concluded

CITIES AND TOWNS	MERCANTILE AND MANUFACTURING COMPANIES			OTHER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Onesda, city						
Brookfield						
Cazenovia	\$11,250			\$5,200		
De Ruyter						
Eaton						
Penner						
Georgetown	3,500					
Hamilton	49,500					
Lebanon	2,900					
Lenox	37,600			3,830		
Lincoln	3,600			1,200		
Madison	27,700					
Nelson						
Smithfield	2,500					
Stockbridge						
Sullivan						
Total	\$138,550			\$10,250		

— Concluded
incorporated companies — Concluded

Rochester, city	\$11,179,475			\$6,985,196		
Brighton	86,800			253,575		
Chili	33,900			25,500		
Clarkson	7,000					
Gates	1,160,050		\$3,400	1,135,925		\$10,000
Greece	3,071,493			108,210		
Hamlin	26,400					
Henrietta	3,700					
Irondequoit	51,425			212,225		5,000
Mendon	9,400		1,600	59,900		
Ogden	12,000			16,200		
Parma	170,000			41,000		10.00
Penfield						
Perinton	395,250		4,000	269,150		
Pittsford	45,950			264,075		
Riga	200					
Rush	11,500					
Sweden	164,800			45,900		
Webster	53,500		2,000	42,800		2,000
Wheatland	201,000					
Total	\$16,683,843		\$17,000	\$9,459,656		\$27,000

MONTGOMERY*Assessed values of property*

CITIES AND TOWNS	Equalised value of special franchises. Aggregate for cities and towns	STEAM RAILROADS		
		Real	Special franchises equalised	Personal
Amsterdam, city.....	\$471,019	\$501,900	\$83,904	.....
Amsterdam.....	23,298	654,049	.....	.....
Canajoharie.....	121,065	91,173	68,110	.....
Charlestown.....	7,000	.....	.....	.....
Florida.....	134,469	96,200	110,416	.....
Glen.....	86,420	97,395	27,280	.....
Minden.....	76,420	137,760	10,600	.....
Mohawk.....	42,398	814,842	1,904	.....
Palatine.....	23,500	654,747	2,300	.....
Root.....	36,525	80,924	26,100	.....
Saint Johnsville.....	31,950	450,700	2,460	.....
Total.....	\$1,053,064	\$3,579,680	\$332,974	.....

NASSAU*Assessed values of property*

Glen Cove, city.....	\$155,400	\$56,500	\$4,200	.....
Hempstead.....	1,666,509	1,142,252	28,028	.....
North Hempstead.....	701,125	305,115	4,700	.....
Oyster Bay.....	455,300	353,155	3,000	.....
Total.....	\$2,978,334	\$1,857,022	\$39,928	.....

BOROUGHES OF*Assessed values of property of*

Bronx.....	\$32,097,927	\$39,921,860	\$1,342,827	.....
Brooklyn.....	92,659,654	16,943,280	1,368,452	.....
Manhattan.....	282,825,592	120,615,000	48,517,640	\$1,887,900
Queens.....	27,479,195	34,471,879	3,272,174	.....
Richmond.....	4,411,730	4,269,700	409,845	.....
Total.....	\$439,474,098	\$216,221,719	\$54,910,938	\$1,887,900

NOTE.—For continuation of this table, see page 229.

COUNTY

of incorporated companies

CITIES AND TOWNS	ELECTRIC RAILROADS			GAS, ELECTRIC LIGHT, HEAT AND POWER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Amsterdam, city ..	\$78,200	\$94,050	.....	\$125,250	\$204,060	.....
Amsterdam	386,944	3,300	.....	23,050	7,128	.....
Catsjoharie .....			.....	1,450	34,160	.....
Charlestown .....			.....	8,550		.....
Florida .....			.....	28,280	7,839	.....
Glen .....			.....	300	9,920	.....
Minden .....			.....	86,240	43,620	.....
Mohawk	149,116	4,080	.....	6,500	14,892	.....
Palatine .....			.....	5,600	5,650	.....
Root .....			.....			.....
Saint Johnsville ..			.....	29,340	14,640	.....
Total	\$614,260	\$101,430	.....	\$314,560	\$341,909	.....

COUNTY

of incorporated companies

Glen Cove, city ..	\$3,550	\$26,160	.....	\$8,200	\$74,580	.....
Hempstead	171,312	187,564	.....	106,293	632,590	.....
North Hempstead ..	27,900	109,150	.....	146,060	369,050	.....
Oyster Bay	1,000	22,250	.....	27,500	216,200	.....
Total	\$203,762	\$345,124	.....	\$288,043	\$1,292,410	.....

GREATER NEW YORK

incorporated companies — Concluded

Bronx	\$6,050,800	\$9,829,170	.....	\$14,064,600	\$16,120,620	\$500,000
Brooklyn	41,161,090	40,610,350	\$51,000	21,471,200	38,340,062	680,000
Manhattan	63,156,252	96,204,125	54,250	66,967,100	91,056,027	3,271,400
Queens	5,292,175	9,298,720	.....	22,748,435	9,068,299	2,500
Richmond	958,800	1,931,300	.....	327,000	1,165,010	30,000
Total	\$116,619,117	\$156,873,665	\$105,250	\$125,568,335	\$155,750,018	\$4,483,900

NOTE.— For continuation of this table, see page 230.

MONTGOMERY*Assessed values of property of*

CITIES AND TOWNS	WATER SUPPLY COMPANIES			TELEPHONE AND TELEGRAPH COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Amsterdam, city				28,400	89,005	
Amsterdam				12,680	12,870	
Canajoharie				1,840	18,795	
Charlestown					7,000	
Florida				1,500	16,214	
Glen	\$7,000	\$25,360		5,092	23,860	
Minden				5,310	21,300	
Mohawk				28,983	21,822	
Palatine		3,500		16,125	12,050	
Root				2,000	10,425	
Saint Johnsville				3,500	14,850	
Total	\$7,000	\$28,860		\$105,430	\$247,891	

NASSAU*Assessed values of property of*

Glen Cove, city	\$10,000	\$600	\$2,699	\$49,860
Hempstead	512,230	233,428	27,506	584,909
North Hempstead		74,000	30,800	144,225
Oyster Bay	18,300	52,500	11,098	161,350
Total	\$540,530	\$360,528	\$71,903	\$940,344

BOROUGHES OF GREATER*Assessed values of property of*

Bronx	\$500		\$1,639,100	\$4,805,310
Brooklyn	883,000	\$1,065,490	5,384,950	11,275,300
Manhattan	279,000		\$115,000	26,398,300
Queens	1,439,375	2,794,422	100,000	1,336,000
Richmond	62,800	7,120		972,545
Total	\$2,664,675	\$3,867,032	\$215,000	\$35,730,895
				\$67,072,445
				\$384,850

NOTE.— For conclusion of this table, see page 231.

— Concluded
incorporated companies — Concluded

CITIES AND TOWNS	MERCANTILE AND MANUFACTURING COMPANIES, ¹			OTHER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Amsterdam, city....	\$420,200		\$17,600	\$1,488,500		\$18,500
Amsterdam.....				1,000		
Canajoharie.....	211,930			60,750		
Charlottesville.....						
Florida.....				500		
Glen.....	27,800					
Minden.....				252		
Mohawk.....				10,380		
Palatine.....	12,900			75		
Root.....						
Saint Johnsville.....	117,400			400		
Total.....	\$790,230		\$17,600	\$1,561,863		\$18,500

— Concluded
incorporated companies — Concluded

Glen Cove, city.....	\$45,000			\$345,625		
Hempstead.....	160,375			7,927,895		
North Hempstead.....						
Oyster Bay.....	3,000			481,650		
Total.....	\$208,375			\$8,755,170		

NEW YORK — Concluded
incorporated companies — Concluded

Bronx.....	\$5,680,100			\$126,713,286		\$1,083,450
Brooklyn.....	35,487,550			214,687,565		2,975,650
Manhattan.....	68,870,990			1095,802,720		47,379,200
Queens.....	16,003,958			28,050,066		699,500
Richmond.....	6,685,775			9,024,010		381,250
Total.....	\$132,728,371			\$1,484,287,647		\$52,519,050

NIAGARA

Assessed values of property

CITIES AND TOWNS	Equalized value of special franchises. Aggregate for cities and towns	STEAM RAILROADS		
		Real	Special franchises equalized	Personal
Lockport, city	\$642,116	\$286,350	\$170,312	
Niagara Falls, city	5,012,400	4,241,180	589,800	
North Tonawanda, city	883,200	823,425	243,360	
Cambria	17,112	347,412		
Hartland	27,368			
Lewiston	98,948	329,462	10,150	
Lockport	19,437	94,365		
Newfane	50,406	158,453		
Niagara	132,984	222,040	6,480	
Pendleton	15,015	49,400		
Porter	29,783	51,685		
Royalton	112,382	200,000	2,349	
Somerset	33,962	170,550	1,900	
Wheatfield	58,609	116,660		
Wilson	43,320	185,600		
Total	\$7,177,042	\$7,276,582	\$1,024,351	

ONEIDA

Assessed values of property

Rome, city	\$718,016	\$1,214,560	\$172,120	
Utica, city	3,978,478	3,837,540	464,318	
Sherrill, city	11,820		3,680	
Annsville	2,760	58,232		
Augusta	6,837	18,000	1,450	
Ava	630			
Boonville	13,100	114,900	2,150	
Bridgewater	4,408	63,504	1,071	
Camden	13,062	155,650	2,860	
Deerfield	14,362	3,100		
Florence	2,100			
Floyd	2,520			
Forestport	1,920	153,398		
Kirkland	39,762	88,750	1,200	
Lee	1,763	2,300		
Marcy	5,430	176,600		
Marshall	9,308	72,250		
New Hartford	209,958	112,600	126	
Paris	19,049	131,000	1,900	
Remsen	8,918	917	2,408	
Sangerfield	16,616	65,250	1,273	
Steuben	1,405	35,881		
Trenton	38,720	1,506	4,160	
Vernon	47,391	148,624	11,776	
Verona	19,494	521,640		
Vienna	8,854	139,300	1,482	
Western	2,107			
Westmoreland	18,810	137,000		
Whitestown	304,400	565,650	4,050	
Total	\$5,521,989	\$7,818,152	\$675,924	

NOTE.— For continuation of this table, see page 233.

COUNTY

of incorporated companies

CITIES AND TOWNS	ELECTRIC RAILROADS			GAS, ELECTRIC LIGHT, HEAT AND POWER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Lockport, city.....	\$75,760	\$132,004		\$216,325	\$257,969	
Niagara Falls, city.	1,352,980	1,100,000	\$30,000	24,540,350	2,907,900	\$50,000
N.Tonawanda, city	523,700	284,000		237,895	233,600	
Cambria.....				66,270		
Hartland.....				4,650	8,184	
Lewiston.....	90,760	64,380		105,000	7,801	
Lockport.....	67,483			63,770	670	
Newfane.....	290,000	1,953		24,200	17,670	
Niagara.....	109,500	77,040		84,485	22,104	
Pendleton.....	122,155			32,575	4,160	
Porter.....	16,000	12,740		1,000	8,424	
Royalton.....	153,130	4,350		102,130	50,895	
Somerset.....				4,745	16,625	
Wheatfield.....	88,550	42,920		26,785	1,566	
Wilson.....				3,240	20,045	
Total.....	\$2,890,018	\$1,719,387	\$30,000	\$25,513,420	\$3,556,813	\$50,000

COUNTY

of incorporated companies

Rome, city.....	\$107,000	\$110,812		\$187,000	\$367,484	
Utica, city.....	142,900	828,330		1,316,970	1,736,124	\$25,000
Sherrill, city.....		4,400			1,240	
Annsville.....				3,250		
Augusta.....					3,000	
Ava.....						
Boonville.....						
Bridgewater.....						
Camden.....						
Deerfield.....						
Florence.....						
Floyd.....				4,300		
Forestport.....				600	280	
Kirkland.....	5,600	20,500		2,500	2,600	
Lee.....				2,400		
Marcy.....				3,300	1,680	
Marshall.....					2,958	
New Hartford.....	26,505	68,040		3,950	73,920	
Paris.....					9,800	
Ramsey.....				560	1,344	
Sangerfield.....					7,169	
Steuben.....						
Trenton.....				108,850	21,960	
Vernon.....	32,400	6,348		516	2,392	
Verona.....						
Vienna.....						
Western.....						
Westmoreland.....	30,000				2,310	
Whitestown.....	82,886	133,250		25,637	83,100	
Total.....	\$427,291	\$1,171,670		\$1,659,833	\$2,317,361	\$25,000

NOTE.— For continuation of this table, see page 234.

NIAGARA

Assessed values of property of

CITIES AND TOWNS	WATER SUPPLY COMPANIES			TELEPHONE AND TELEGRAPH COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Lockport, city.....				\$30,000	\$81,831	\$1,500
Niagara Falls, city..	\$196,960	\$80,000	\$3,500	78,710	335,400	
No. Tonawanda, city..				32,500	122,240	
Cambria.....				1,346	17,112	
Hartland.....					19,184	
Lewiston.....					16,617	
Lockport.....				1,470	18,867	
Newfane.....				630	30,783	
Niagara.....	6,550			1,515	27,360	
Pendleton.....				4,038	10,855	
Porter.....				540	8,619	
Royalton.....	12,000			8,290	54,788	
Somerseset.....	2,000			2,953	15,437	
Wheatfield.....				4,081	14,123	
Wilson.....				1,530	23,275	
Total.....	\$217,510	\$80,000	\$3,500	\$162,660	\$796,491	\$1,500

ONEIDA

Assessed values of property of

Rome, city.....				\$112,385	\$67,600
Utica, city.....	\$38,025	\$629,920	\$15,000	11,565	319,796
Sherrill, city.....					2,500
Anneville.....	31,180	40		530	2,720
Augusta.....					2,387
Ava.....				585	630
Boonville.....				1,000	10,950
Bridgewater.....				1,600	3,337
Camden.....				5,470	10,202
Deerfield.....	61,000	9,476		4,058	4,876
Florence.....					2,100
Floyd.....					2,520
Forestport.....	150			3,268	1,640
Kirkland.....				2,500	15,462
Lee.....	51,020				1,763
Marcy.....	59,779			1,319	3,750
Marshall.....		1,450		1,000	4,901
New Hartford.....	168,650	34,062		70,674	33,810
Paris.....				1,200	7,449
Remsen.....	1,153			2,350	5,166
Sangerfield.....				1,150	8,174
Steuben.....				510	1,405
Trenton.....	559			6,020	12,600
Vernon.....				8,135	26,875
Verona.....		399		12,410	19,095
Vienna.....	470	3,762			3,610
Western.....					2,107
Westmoreland.....				2,977	16,500
Whitestown.....	13,980	65,100		18,235	18,900
Total.....	\$425,966	\$744,209	\$15,000	\$263,921	\$612,825

NOTE.— For conclusion of this table, see page 235.

— Concluded

incorporated companies — Concluded

CITIES AND TOWNS	MERCANTILE AND MANUFACTURING COMPANIES			OTHER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Lockport, city.....	\$1,334,170		\$450	\$381,850		\$150
Niagara Falls, city..	13,060,715		2,000	3,679,700		6,000
No. Tonawanda, city	2,952,945			530,465		
Cambridge.....	6,000					
Hartland.....						
Lewiston.....	364,565			94,190		
Lockport.....	12,000					
Newfane.....	102,220			93,700		
Niagara.....	512,900			119,655		
Pendleton.....	28,600					
Porter.....	78,400		2,000	5,600		
Royalton.....	464,270			1,200		
Somerset.....	125,800					
Wheatfield.....	1,200			1,955		
Wilson.....	143,600		75,000	10,800		
Total.....	\$19,187,415		\$79,450	\$4,919,175		\$6,150

— Concluded

incorporated companies — Concluded

Rome, city.....	\$986,050					
Utica, city.....	2,586,840		\$1,612,500	\$875,945		\$124,500
Sherrill, city.....						
Anneville.....						
Augusta.....			4,000			
Ava.....						
Boonville.....				500		
Bridgewater.....						
Camden.....	14,800		75,000	20,290		30,000
Deerfield.....						
Florence.....						
Floyd.....						
Forestport.....						
Kirkland.....						
Lee.....						
Marcy.....						
Marshall.....						
New Hartford.....				1,000		
Paris.....						
Remsen.....						
Sangerfield.....						
Steuben.....						
Trenton.....						
Vernon.....	1,225					
Verona.....						
Vienna.....	4,150					
Western.....						
Westmoreland.....				1,000		
Whitestown.....						
Total.....	\$3,593,065		\$1,691,500	\$898,735		\$154,500

ONONDAGA

Assessed values of property

CITIES AND TOWNS	Equalised value of special franchisees. Aggregate for cities and towns	STEAM RAILROADS		
		Real	Special franchisees equalised	Personal
Syracuse, city.....	\$10,096,950	\$3,613,786	\$1,297,688	
Camillus.....	223,740	1,156,300	3,230	
Cicero.....	14,940	20,700		
Clay.....	29,282	200,026		
De Witt.....	470,096	864,000	2,665	
Elbridge.....	37,931	526,972		
Fabius.....	12,410	99,000		
Geddes.....	205,529	408,600	13,260	
LaFayette.....	77,180			
Lysander.....	138,125		30,345	
Manlius.....	198,012	861,010	6,510	
Marcellus.....	70,685	42,350	2,881	
Onondaga.....	252,552	25,000		
Otisco.....	11,925			
Pompey.....	8,175	25,000		
Salina.....	106,500	157,170	3,900	
Skaneateles.....	79,920	60,000		
Spafford.....	2,652			
Tully.....	35,850	85,000	900	
Van Buren.....	62,587	410,501	11,175	
Total.....	\$12,135,041	\$8,555,415	\$1,372,554	

ONTARIO

Assessed values of property

Canandaigua, city.....	\$249,970	\$219,000	\$50,190
Geneva, city.....	467,175	440,100	77,325
Bustol.....	9,945		
Canadice.....	3,842		
Canandaigua.....	28,974	182,100	
East Bloomfield.....	28,520	83,000	1,440
Farmington.....	39,695	321,250	
Geneva.....	26,136	291,300	
Gorham.....	15,463	87,700	1,014
Hopewell.....	18,796	162,000	
Manchester.....	81,921	856,000	12,782
Naples.....	20,582	30,500	1,155
Phelps.....	123,367	754,700	10,336
Richmond.....	7,377		
Seneca.....	34,204	208,200	
South Bustol.....	3,630		
Victor.....	71,760	453,070	5,355
West Bloomfield.....	23,674	63,650	
Total.....	\$1,255,031	\$4,152,570	\$159,597

NOTE.—For continuation of this table, see page 237.

COUNTY

of incorporated companies

CITIES AND TOWNS	ELECTRIC RAILROADS			GAS, ELECTRIC LIGHT, HEAT AND POWER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Syracuse, city.....	\$1,178,640	\$2,880,100		\$2,563,000	\$4,702,050	
Camillus.....	25,000			50,370	46,240	
Cicero.....	58,000			7,500	4,320	
Clay.....	14,500			3,200	1,530	
De Witt.....	111,100	125,775		9,800	229,385	
Elbridge.....	750	3,400		200	3,655	
Fabius.....						
Geddes.....	134,900	47,450		10,800	116,804	
LaFayette.....				6,000	42,500	
Lysander.....	71,600	10,200		4,300	60,435	
Manlius.....	207,340	70,140			74,060	
Marcellus.....	128,500			2,200	7,238	
Onondaga.....	115,600	88,400			71,400	
Otisco.....						
Pompey.....						
Salina.....	87,937	34,875		7,900	44,025	
Skaneateles.....		33,000			6,120	
Spafford.....						
Tully.....					13,800	
Van Buren.....	11,250	11,250			25,425	
Total.....	\$2,143,117	\$3,304,590		\$2,665,330	\$5,448,985	

COUNTY

of incorporated companies

Canandaigua, city.....	\$102,228	\$76,300	\$100,000	\$24,400	\$84,910	\$500
Geneva, city.....		117,000		181,000	202,500	
Bustol.....				4,250	1,950	
Canadice.....				2,500		
Canandaigua.....	61,600	5,280		10,000	3,894	
East Bloomfield.....				6,150	10,400	
Farmington.....	43,000			24,240	680	
Geneva.....	5,000	10,656		2,800	3,600	
Gorham.....				3,500	1,950	
Hopewell.....	110,000	740		2,500	2,664	
Manchester.....	67,000			26,100	28,469	
Naples.....				1,800	8,380	
Phelps.....				47,950	44,346	
Richmond.....	11,300					
Seneca.....	65,700				12,240	
South Bustol.....						
Victor.....	103,470	1,700		2,500	20,400	
West Bloomfield.....					12,060	
Total.....	\$569,298	\$211,676	\$100,000	\$289,690	\$438,453	\$500

NOTE.— For continuation of this table, see page 238.

ONONDAGA

Assessed values of property of

CITIES AND TOWNS	WATER SUPPLY COMPANIES			TELEPHONE AND TELEGRAPH COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Syracuse, city.....	\$25,000	\$4,814		\$963,200	\$1,212,298	
Camillus.....	132,000	146,200		26,000	28,070	
Cicero.....				600	10,620	
Clay.....					27,752	
DeWitt.....	48,700	65,650		21,660	46,621	
Elbridge.....		9,350			21,526	
Fabius.....				100	12,410	
Geddes.....		2,600			25,415	
LaFayette.....					34,680	
Lysander.....				600	37,145	
Manlius.....					47,302	
Marcellus.....		35,510			25,038	
Onondaga.....					92,732	
Otisco.....	26,000	8,700			3,225	
Pompey.....	2,200			200	8,175	
Salina.....	3,600	3,525		7,448	20,175	
Skaneateles.....		5,400		2,700	35,400	
Spafford.....	4,100				2,652	
Tully.....					21,150	
Van Buren.....				450	14,737	
Total.....	\$241,600	\$281,749		\$922,956	\$1,727,163	

ONTARIO

Assessed values of property of

Canandaigua, city.....			\$10,325	\$38,570	
Geneva, city.....		\$2,000	27,700	70,350	
Bustol.....			270	7,995	
Canadice.....				3,842	
Canandaigua.....			4,180	19,800	
East Bloomfield.....			1,670	16,680	\$6,200
Farmington.....			2,190	39,015	
Geneva.....	\$121,000		2,300	11,880	
Gorham.....			667	12,409	
Hopewell.....			1,000	15,392	
Manchester.....			7,750	40,670	
Naples.....			950	11,067	
Phelps.....	10,060		13,700	68,685	
Richmond.....				7,377	
Seneca.....			2,100	21,964	
South Bustol.....				3,630	
Victor.....			8,770	44,306	
West Bloomfield.....	131,170			11,563	
Total.....	\$262,230	\$2,000	\$94,072	\$445,305	\$6,200

NOTE.— For conclusion of this table, see page 239.

— Concluded

incorporated companies — Concluded

CITIES AND TOWNS	MERCHANDISE AND MANUFACTURING COMPANIES			OTHER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Syracuse, city.....	\$11,425,863			\$6,045,978		
Camillus.....	232,410			35,400		
Cicero.....	38,955			6,050		
Clay.....	6,750					
DeWitt.....	30,000			190,000		
Elbridge.....	48,240					
Fabius.....	45,750					
Geddes.....	5,717,875			8,650		
LaFayette.....	32,550			400		
Lysander.....	330,550			3,300		
Manlius.....	78,800			33,500		
Marcellus.....	50,400			11,600		
Onondaga.....	510,200			5,550		
Otisco.....				350		
Pompey.....	30,800			216,450		
Salina.....	20,510			11,200		
Skanateles.....	189,300			5,900		
Spafford.....	2,900			3,250		
Tully.....	360,650			1,200		
Van Buren.....	7,000					
Total.....	\$19,159,503			\$6,578,778		

— Concluded

incorporated companies — Concluded

Canandaigua, city..	\$285,350	\$1,000	\$8,700	\$1,50
Geneva, city.....	804,200	1,000	52,800	4,00
Bustol.....				
Canadise.....				
Canandaigua.....				
East Bloomfield.....				
Farmington.....				
Geneva.....				
Gorham.....	18,050		950	
Hopewell.....				
Manchester.....	111,200		22,500	
Naples.....	10,000			
Phelps.....	103,500		49,600	
Richmond.....				
Seneca.....	19,150		12,850	
South Bustol.....			500	
Victor.....	356,700	12,500	12,900	
West Bloomfield.....				
Total.....	\$1,708,150	\$14,500	\$160,800	\$5,500

ORANGE

Assessed values of property

CITIES AND TOWNS	Equalized value of special franchise. Aggregate for cities and towns	STEAM RAILROADS		
		Real	Special franchise equalized	Personal
Middletown, city	\$289,650	\$528,000	\$33,250	
Newburg, city	664,506	1,108,267	57,246	
Fort Jervis, city	290,850	462,695	33,200	
Blooming Grove	22,126	132,000	1,848	
Chester	30,060	146,800	6,450	
Cornwall	89,667	423,000	4,875	
Crawford	5,225	42,000		
Deer Park	8,343	424,600		
Goshen	47,933	175,700	6,923	
Greenville	3,272			
Hamptonburg	5,940	231,270		
Highlands	30,550	71,000		
Minisink	4,954	50,700	1,296	
Monroe	42,268	98,000	4,374	
Montgomery	99,357	630,280	5,610	
Mount Hope	4,452			
Newburg	98,040	93,000		
New Windsor	37,570	239,500		
Tuxedo	9,868	150,000		
Wallkill	16,919	593,500		
Warwick	46,425	171,800	2,600	
Wawayanda	8,975	73,000		
Woodbury	42,795	273,545	5,022	
Total	\$1,899,765	\$6,086,657	\$162,724	

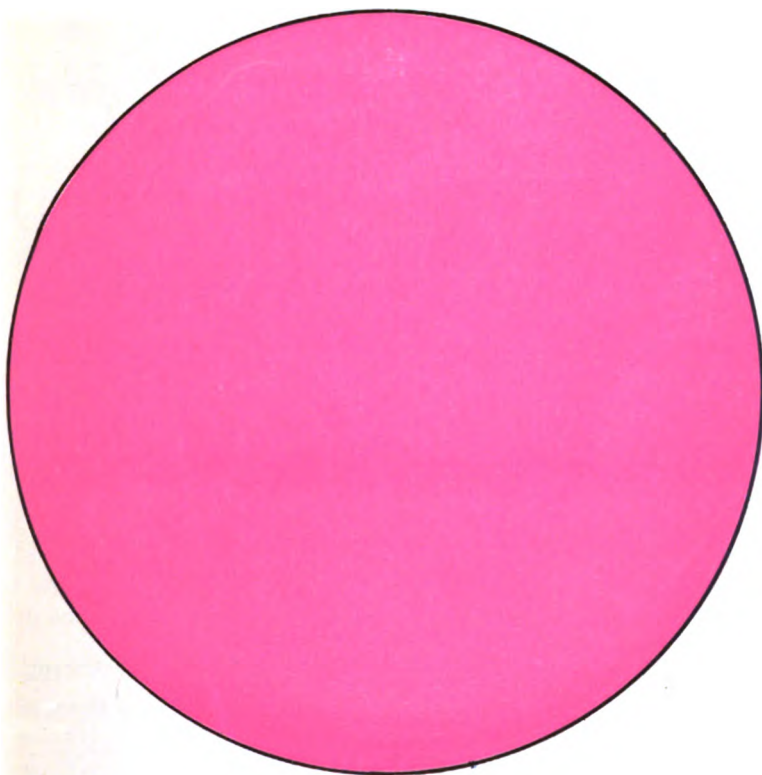
ORLEANS

Assessed values of property

Albion	\$142,365	\$403,000	\$9,711	
Barre	18,225			
Carlton	34,920	160,000		
Clarendon	12,920	20,000		
Gaines	22,987			
Kendall	15,132	94,050		
Murray	55,162	221,200	5,025	
Ridgeway	171,760	200,000	28,400	
Shelby	43,875	95,000	1,950	
Yates	32,500	217,526	960	
Total	\$549,846	\$1,410,776	\$46,046	

NOTE.— For continuation of this table, see page 241,

COMPARISON OF STATES HAVING INHERITANCE TAXES WITH STATES NOT HAVING INHERITANCE TAXES



45 States of the Union have Inheritance Taxes



3 States of the Union do not have Inheritance Taxes

COUNTY

of incorporated companies

CITIES AND TOWNS	ELECTRIC RAILROADS			GAS, ELECTRIC LIGHT, HEAT AND POWER COMPANIES		
	Real	Special franchisees equalised	Personal	Real	Special franchisees equalised	Personal
Middletown, city.		\$30,500		\$66,250	\$137,600	\$21,350
Newburg, city.	\$48,600	87,000		153,240	437,900	
Port Jervis, city.	2,350	17,500		75,875	126,300	
Blooming Grove.	21,000			11,000	8,118	
Chester.				7,400	17,760	
Cornwall.				10,356	63,115	
Crawford.				250	2,000	
Deer Park.	300	1,620		76,000	2,538	
Gothen.		2,408		7,700	24,553	
Greenville.						
Hamptonburg.	37,575			2,500	550	
Highlands.				1,500	13,780	
Ministink.					648	
Monroe.				23,100	24,921	
Montgomery.	1,375	35,475		19,175	37,895	
Mount Hope.				2,400	1,344	
Newburg.	28,000	39,900		10,280	25,200	
New Windsor.					20,800	
Tuxedo.				21,000	528	
Wallkill.		4,050		560	270	
Warwick.				2,050	27,050	
Wawayanda.						
Woodbury.				680	16,578	
Total.	\$139,200	\$218,453		\$491,266	\$989,448	\$21,350

COUNTY

of incorporated companies

Albion.		\$19,256		\$29,200	\$60,175
Barre.				44,000	
Carlton.					6,768
Clarendon.				30,700	3,485
Gaines.	\$1,500				3,750
Kendall.					
Murray.	57,600	3,000		650	9,075
Ridgeway.	68,100	24,000		136,500	66,400
Shelby.	24,000			36,900	19,500
Yates.				3,400	12,800
Total.	\$151,200	\$46,256		\$281,350	\$181,953

NOTE.— For continuation of this table, see page 242.

ORANGE

Assessed values of property of

CITIES AND TOWNS	WATER SUPPLY COMPANIES			TELEPHONE AND TELEGRAPH COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Middletown, city				\$17,725	\$68,300	\$5,460
Newburg, city				26,635	32,380	
Port Jervis, city	\$16,900	\$31,500		15,130	32,350	
Blooming Grove				14,300	12,160	
Chester				8,470	5,820	500
Cornwall				12,963	21,677	
Crawford				2,675	3,225	
Deer Park	99,000			12,770	4,185	
Goshen				8,650	14,049	
Greenville					3,272	
Hamptonburg				1,770	5,390	
Highlands	20,650	13,000		6,300	3,770	
Minleink	3,400	2,160		1,650	880	
Monroe				5,900	12,973	
Montgomery				3,737	20,377	
Mount Hope				12,550	3,108	
Newburg				12,352	32,940	
New Windsor	58,600			5,906	16,770	
Tuxedo	800	4,320		27,500	5,040	
Walkill				5,820	12,599	
Warwick	1,000	4,300		11,570	12,475	1,310
Wawayanda				1,838	8,978	
Woodbury	32,000	13,770		13,257	7,425	
Total	\$172,250	\$119,050		\$261,158	\$410,090	\$4,810

ORLEANS

Assessed values of property of

Albion			\$7,300	\$53,223
Barre			1,000	18,225
Carlton			3,000	28,152
Clarendon	\$22,950		490	9,435
Gaines				19,237
Kendall			4,330	15,132
Murray			1,860	38,062
Ridgeway			9,966	52,960
Shelby	23,000		1,400	22,425
Yates			2,500	18,740
Total	\$45,950		\$31,838	\$275,501

NOTE.— For conclusion of this table, see page 243.

— Concluded
incorporated companies — Concluded

CITIES AND TOWNS	MERCANTILE AND MANUFACTURING COMPANIES			OTHER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Middletown, city....	\$252,800			\$84,800		
Newburg, city....	979,631		\$170,000	375,331		\$42,000
Port Jervis, city....	93,625		2,000	101,700		5,200
Blooming Grove....	129,950			16,400		
Chester....	6,000		1,000	17,150		1,500
Cornwall....	129,625			141,900		
Crawford....	29,350					
Deer Park....	55,550			175		
Goehen....	52,850		4,000	116,900		2,000
Greenville....	31,500					
Hamptonburg....	27,850			3,300		
Highlands....	40,300					
Minisink....	67,100					
Monroe....	31,800		2,000	39,700		500
Montgomery....	144,000			33,475		
Mount Hope....	18,000					
Newburg....	244,775			6,300		
New Windsor....	266,650			24,950		
Tuxedo....	99,900		12,000	375,800		17,500
Wallkill....	35,800			12,000		
Warwick....	146,440			67,600		
Wawayanda....	94,550					
Woodbury....						
Total.....	\$2,977,846		\$191,000	\$1,417,481		\$68,700

— Concluded
incorporated companies — Concluded

Albion....	\$319,950			\$58,200		
Barre....	5,000					
Carlton....	34,200					
Clarendon....	42,500					
Gaines....	2,000					
Kendall....	128,580					
Murray....	105,550			41,700		
Ridgeway....	240,400			156,000		
Shelby....	187,250			400		
Yates....	78,950			12,250		
Total.....	\$1,094,380			\$268,550		

OSWEGO

Assessed values of property

CITIES AND TOWNS	Equalised value of special franchisee. Aggregate for cities and towns	STRAIL RAILROADS		
		Real	Special franchisee equalised	Personal
Fulton, city	\$150,617	\$139,720	\$39,600	
Oswego, city	821,936	1,007,070	454,089	
Albion	7,752	89,900	2,622	
Amboy	715	6,000		
Boylston	765			
Constantia	14,196	115,900	3,276	
Granby	20,036	100,000		
Hannibal	16,461	58,800	4,623	
Hastings	22,921	176,305	1,184	
Mexico	33,495	102,167	1,860	
Minetto	11,625	55,825		
New Haven	8,326	58,200		
Orwell	2,835			
Oswego	14,925	82,000		
Palermo	6,440			
Parish	7,352	27,694	536	
Redfield	840			
Richland	37,725	246,334	2,280	
Sandy Creek	22,066	95,400	1,768	
Schroepfel	74,620		4,970	
Scoriba	16,227	79,700		
Volney	8,148	123,134		
West Monroe	1,392	41,400		
Williamstown	2,067	88,010		
Total	\$1,303,582	\$2,693,559	\$516,788	

OTSEGO

Assessed values of property

Oneonta, city	\$262,200	\$344,000	\$3,000	
Burlington	2,135			
Butternuts	3,448			
Cherry Valley	13,294	45,430	884	
Decatur	715			
Edmestown	13,446	36,000		
Exeter	1,852			
Hartwick	13,370	20,000		
Laurens	14,306			
Maryland	22,644	170,450	1,836	
Middlefield	7,070	12,000		
Millford	8,647	149,160	650	
Morris	3,165			
New Lisbon	2,281			
Oneonta	20,308	183,500		
Otego	12,902	186,000	1,105	
Otsego	92,917	50,600	3,510	
Pittsfield	8,081	35,300		
Plainfield	2,905	14,000		
Richfield	19,685	50,000		
Roseboom	1,785			
Springfield	4,104			
Unadilla	25,823	191,790	8,432	
Westford	1,950			
Worcester	24,210	13,975		
Total	\$578,143	\$1,452,195	\$19,417	

NOTE.— For continuation of this table, see page 245.

COUNTY

of incorporated companies

CITIES AND TOWNS	ELECTRIC RAILROADS			GAS, ELECTRIC LIGHT, HEAT AND POWER COMPANIES		
	Real	Special franchises equalised	Personal	Real	Special franchises equalised	Personal
Fulton, city	\$18,570	\$21,175		\$100,850	\$51,370	
Oswego, city	25,502	55,440		108,400	204,821	\$65,364
Albion				43,450	2,166	
Amboy						
Boylston						
Constantia					104	
Granby	25,000			1,150	3,965	
Hannibal					3,819	
Hastings				48,000	7,030	
Mexico				5,763	9,238	
Minetto	41,200	3,150		275,600	2,400	
New Haven						
Orwell				866,870	1,701	
Oswego		3,720			4,380	
Palermo					3,570	
Parish				26,810	1,943	
Redfield				67,500		
Richland				17,610	11,700	
Sandy Creek				4,500	8,296	
Schroepfel	24,225	18,900		1,000	25,130	
Scriba		4,930			1,682	
Volney	35,250			8,500	1,749	
West Monroe						
Williamstown						
Total	\$169,747	\$107,315		\$1,566,003	\$345,064	\$65,364

COUNTY

of incorporated companies

Oneonta, city	\$3,500	\$33,000		\$43,900	\$64,200	
Burlington					146	
Butternuts					6,392	\$200
Cherry Valley				650		
Decatur					1,800	
Edmestown					1,300	
Exeter	12,500				4,550	
Hartwick	70,600	1,470			744	
Laurens	26,750	11,222			2,380	
Maryland				900	630	
Middlefield					2,925	
Milford	176,000					
Morris						
New Lisbon						
Oneonta	17,000	4,895		900	5,280	
Otego				350	3,055	
Otsego	58,540	22,945			16,250	
Pittsfield					490	
Plainfield					8,680	
Richfield	14,000	4,836				
Roseboom					8,990	
Springfield						
Unadilla						
Westford				4,850	6,000	
Worcester						
Total	\$378,890	\$78,368		\$51,550	\$133,812	\$260

NOTE.— For continuation of this table, see page 246.

OSWEGO

Assessed values of property of

CITIES AND TOWNS	WATER SUPPLY COMPANIES			TELEPHONE AND TELEGRAPH COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Fulton, city				\$14,870	\$38,472	
Oswego, city				\$2,500	107,606	
Albion				600	2,964	
Amboy				50	715	
Boylston					765	
Constantia		\$6,708		675	4,108	
Granby		3,250		2,000	12,821	
Hannibal					8,019	
Hastings				4,332	14,707	
Mexico	\$500			2,560	22,397	
Minetto				800	6,075	
New Haven					8,326	
Orwell					1,134	
Oswego				700	6,825	
Palermo					2,870	
Parish				220	4,873	
Redfield					840	
Richland	600			4,300	23,745	
Sandy Creek	2,000			3,400	12,002	
Schroepfel		15,400		6,000	10,220	
Scriba					9,715	
Volney					6,398	
West Monroe					1,362	
Williamstown					2,067	
Total	\$3,100	\$25,358		\$73,007	\$309,057	

OTSEGO

Assessed values of property of

Oneonta, city	\$34,000	\$130,200	\$2,000	\$11,300	\$31,800	\$5,000
Burlington					2,135	
Butternuts	1,200			520	3,302	
Cherry Valley	6,000				6,018	
Decatur					715	
Edmestown	6,000	7,920		60	3,726	
Exeter					552	
Hartwick	3,200	3,500		1,250	3,850	
Laurens				250	2,340	
Maryland		9,656		2,500	8,772	100
Middlefield		2,100			4,340	
Millford				4,200	4,972	
Morris	150	540			2,625	
New Lisbon				700	2,281	
Oneonta	40,000	3,300		3,600	6,833	
Otego				3,350	8,742	
Otsego		33,150		1,100	17,062	
Pittsfield					3,081	
Plainfield					2,415	
Richfield				2,500	6,169	
Roseboom					1,785	
Springfield					4,104	
Unadilla		3,038		3,700	5,363	
Westford				1,950	1,950	
Worcester	4,825	13,740		3,800	4,470	
Total	\$95,375	\$207,144	\$2,000	\$40,780	\$139,402	\$5,100

NOTE.— For conclusion of this table, see page 247.

— Concluded

incorporated companies — Concluded

CITIES AND TOWNS	MERCANTILE AND MANUFACTURING COMPANIES			OTHER COMPANIES		
	Real	Special franchises equalised	Personal	Real	Special franchises equalised	Personal
Fulton, city.....	\$2,638,066			\$127,725		\$2,000
Oswego, city.....	1,707,506		\$391,132	234,186		30,076
Albion.....						
Amboy.....						
Boylston.....						
Constantia.....						
Gracby.....						
Hannibal.....						
Hastings.....	4,500			7,700		
Mexico.....	15,500			6,500		1,500
Minetto.....	183,300					
New Haven.....						
Orwell.....						
Oswego.....	1,100					
Palermo.....	2,000					
Parish.....						
Redfield.....	9,700					
Richland.....	31,300			400		
Sandy Creek.....	30,200			500		
Schroepfel.....	43,800			23,600		
Scriba.....	10,000					
Volney.....	85,600			3,250		
West Monroe.....	1,400					
Williamstown.....	3,300					
Total.....	\$4,766,672		\$391,132	\$403,861		\$33,575

— Concluded

incorporated companies — Concluded

Oneonta, city.....	\$90,650			\$167,275		
Burlington.....	2,500					
Butternuts.....	7,000			3,000		
Cherry Valley.....	10,750					
Decatur.....						
Edmestown.....	38,750		\$5,000			
Exeter.....						
Hartwick.....						
Laurens.....						
Maryland.....	12,350		4,000			\$400
Middlefield.....						
Milford.....				8,750		
Morris.....	8,000					
New Lisbon.....						
Oneonta.....						
Otego.....	12,000			4,250		
Otsego.....	20,020		10,000	85,630		10,500
Pittsfield.....	80,000					
Plainfield.....	8,000		2,000			
Richfield.....	74,400			1,500		
Roseboom.....	500					
Springfield.....	1,800					
Unadilla.....			4,000			
Westford.....						
Worcester.....	9,075			2,850		250
Total.....	\$375,795		\$25,000	\$273,255		\$11,150

PUTNAM*Assessed values of property*

CITIES AND TOWNS	Equalized value of special franchise. Aggregate for cities and towns	STEAM RAILROADS		
		Real	Special franchise equalized	Personal
Carmel.....	\$45,288	\$163,230		
Kent.....	15,250			
Patterson.....	10,217	248,986		
Philipstown.....	54,575	404,000	\$2,100	
Putnam Valley.....	3,408			
Southeast.....	54,530	500,000	20,090	
Total.....	\$183,268	\$1,316,216	\$22,190	

RENSSELAER*Assessed values of property*

Rensselaer, city.....	\$732,525	\$1,216,475	\$359,025	
Troy, city.....	4,982,580	644,300	804,420	
Berlin.....	8,928	62,120		
Brunswick.....	47,906			
East Greenbush.....	31,710	361,000		
Grafton.....	11,777			
Hosick.....	137,233	604,136	10,582	
Nassau.....	10,268			
North Greenbush.....	23,440	45,000		
Petersburg.....	10,758			
Pittstown.....	29,452	340,130	4,165	
Poestenkill.....	4,095			
Sandlake.....	10,595			
Schaghticoke.....	173,825	449,173	120,615	
Schodack.....	77,962	1,066,011	11,250	
Stephentown.....	6,863	65,688		
Total.....	\$6,299,917	\$4,854,033	\$1,310,057	

ROCKLAND*Assessed values of property*

Clarkstown.....	\$165,812	\$344,000		
Haverstraw.....	142,480	153,500	\$17,160	
Orangetown.....	386,137	439,600	5,530	
Ramapo.....	236,986	625,200	10,626	
Stony Point.....	26,750	161,200		
Total.....	\$958,165	\$1,723,500	\$33,316	

NOTE.— For continuation of this table, see page 249.

COUNTY

of incorporated companies

CITIES AND TOWNS	ELECTRIC RAILROADS			GAS, ELECTRIC LIGHT, HEAT AND POWER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Carmel.....	\$6,500				\$9,144	
Kent.....					250	
Patterson.....					2,345	
Philipstown.....					2,600	
Putnam Valley.....						
Southeast.....				\$500	14,580	
Total.....	\$6,500			\$500	\$28,899	

COUNTY

of incorporated companies

Rensselaer, city.....	\$165,050	\$267,000				
Troy, city.....	283,500	1,530,000		\$713,800	\$2,204,100	
Berlin.....				5,250	2,418	
Brunswick.....	400	1,350				
East Greenbush.....	100,000	1,610				
Grafton.....						
Hoosick.....	13,650	23,236		24,313	78,440	\$500
Nassau.....		2,173				
North Greenbush.....					1,920	
Petersburg.....					1,518	
Pittstown.....				47,250	12,070	
Poestenkill.....	3,000					
Sandlake.....				7,172	2,730	
Schaghticoke.....	9,500			683,926	20,230	
Schodack.....	150,000	1,875			13,500	
Stephentown.....						
Total.....	\$725,100	\$1,827,244		\$1,481,711	\$2,336,926	\$500

COUNTY

of incorporated companies

Clarkstown.....			\$23,000	\$30,800	
Haverstraw.....			28,450	41,470	
Orangetown.....			145,400	112,700	
Ramapo.....	\$7,700		149,724	56,595	
Stony Point.....				4,100	
Total.....	\$7,700		\$346,574	\$245,665	

NOTE.— For continuation of this table, see page 250.

PUTNAM
Assessed values of property of

CITIES AND TOWNS	WATER SUPPLY COMPANIES			TELEPHONE AND TELEGRAPH COMPANIES		
	Real	Special franchises equalised	Personal	Real	Special franchises equalised	Personal
Carmel.....				\$28,950	\$36,144	
Kent.....				3,925	15,000	
Patterson.....				10,000	7,872	
Philipstown.....				10,590	49,875	
Putnam Valley.....				1,940	3,408	
Southeast.....				23,215	19,880	
Total.....				\$78,620	\$132,179	

RENSSELAER
Assessed values of property of

Rensselaer, city.....	\$116,250	\$56,250		\$16,200	\$50,250	
Troy, city.....				311,500	444,060	
Berlin.....	1,770	4,340		1,600	2,170	
Bruswick.....				5,200	46,556	
East Greenbush.....	500			6,600	30,100	
Grafton.....				3,800	11,777	
Hoosick.....				21,000	24,975	
Nassau.....					8,095	
North Greenbush.....				5,367	21,520	
Petersburg.....					9,240	
Pittstown.....				125	13,217	\$400
Poestenkill.....				3,070	4,095	
Sandlake.....					7,865	
Schaghticoke.....				5,280	32,980	
Schodack.....				15,140	51,337	
Stephentown.....				7,270	6,863	
Total.....	\$118,520	\$60,590		\$402,152	\$765,100	\$400

ROCKLAND
Assessed values of property of

Clarkstown.....		\$42,000		\$6,000	\$93,012	
Haverstraw.....	\$4,650	55,900		5,700	27,950	
Orangetown.....	800	142,730		37,500	125,177	
Ramapo.....	90,250	42,427		25,700	119,628	
Stony Point.....	2,500	11,500		15,100	11,150	
Total.....	\$98,200	\$294,557		\$90,000	\$376,927	

NOTE.— For conclusion of this table, see page 251.

— Concluded

incorporated companies— Concluded

CITIES AND TOWNS	MERCANTILE AND MANUFACTURING COMPANIES			OTHER COMPANIES		
	Real	Special franchises equalised	Personal	Real	Special franchises equalised	Personal
Carmel	\$24,800			\$99,890		\$1,000
Kent	3,000			8,975		
Patterson	65,100			23,000		4,000
Philipstown	43,700		\$8,500	41,000		5,000
Putnam Valley	13,850					
Southeast	187,200		1,000	15,200		
Total	\$337,650		\$9,500	\$188,065		\$10,000

— Concluded

incorporated companies— Concluded

Rensselaer, city	\$494,400			\$353,850		
Troy, city	3,687,455			617,430		
Berlin	2,150					
Brunswick						
East Greenbush	20,500			23,650		
Grafton						
Hosack	163,750		\$500	385,900		
Nassau	15,000			22,600		
North Greenbush						
Petersburg				1,200		\$500
Pittstown	2,000			68,500		500
Poestenkil						
Sandlake	58,500					
Schaghticoke						
Schodack	136,000		4,000	83,300		600
Stephentown						
Total	\$4,579,755		\$4,500	\$1,556,430		\$1,600

— Concluded

incorporated companies— Concluded

Clarkstown	\$177,300	\$25,000	\$25,000		\$250
Haverstraw	74,500				
Orangetown	370,600		43,000		
Ramapo	574,500		119,050		
Stony Point					
Total	\$1,196,900	\$25,000	\$187,050		\$250

SAINT LAWRENCE

Assessed values of property

CITIES AND TOWNS	Equalised value of special franchise. Aggregate for cities and towns	STEAM RAILROADS		
		Real	Special franchise equalized	Personal
Ogdensburg, city	\$406,000	\$403,980	\$21,630	
Brasher	6,615	108,481		
Canton	99,487	161,000	17,100	
Clare				
Clifton	2,592	57,400		
Colton	3,135	52,000		
DeKalb	26,042	199,685		
DePeyster	2,808			
Edwards	3,932	51,500		
Fine	3,835	102,550		
Fowler	6,450	76,045	845	
Gouverneur	5,655	136,100	8,040	
Hammond	59,610	104,000	650	
Hermon	13,312	5,500		
Hopkinton	7,710			
Lawrence	11,520	66,500		
Lisbon	19,260	103,610		
Louisville	4,134	10,000		
Macomb	4,262			
Madrid	10,893	56,500		
Massena	156,992	187,000	1,820	
Morristown	19,290	125,800	2,700	
Norfolk	11,862	222,240		
Oswegatchie	32,615	175,040	2,970	
Parishville	4,725			
Piercefield	550	105,000		
Pierrepont	4,032			
Pittsirn	1,296	61,864		
Potdam	96,390	210,900	4,550	
Rossie	4,220	22,900		
Russell	2,665			
Stockholm	15,450	89,500		
Waddington	8,802	51,135		
Total	\$1,056,141	\$2,923,730	\$60,305	

SARATOGA

Assessed values of property

Mechanicville, city	\$127,050	\$150,000	\$16,600	
Saratoga Springs, city	412,452	581,450	100,278	
Ballston	26,180	174,750		
Charlton	9,280			
Clifton Park	85,050	285,759		
Corinth	11,640		540	
Day	212			
Edinburg	378			
Galway	4,000			
Greenfield	6,880	95,606		
Hadley	770	89,700		
Half Moon	54,694	986,271		
Ma'ta	23,014	95,000		
Milton	114,351	100,900	32,240	
Moreau	92,550	116,850	28,350	
Northumberland	13,959	94,850	7,560	
Providence	435			
Saratoga	60,991	69,500	6,726	
Stillwater	248,527	168,000	76,966	
Waterford	186,921	105,650	104,832	
Wilton	11,536	183,156		
Total	\$1,490,870	\$3,297,532	\$374,092	

NOTE.— For continuation of this table, see page 253.

COUNTY

of incorporated companies

CITIES AND TOWNS	ELECTRIC RAILROADS			GAS, ELECTRIC LIGHT, HEAT AND POWER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Ogdensburg, city..	\$2,800	\$56,000		\$37,450	\$296,240	
Brasher.....				300	2,240	
Canton.....				36,750	57,750	\$3,900
Clare.....						
Clifton.....				2,000	935	
Colton.....				181,400		
DeKalb.....				12,660	17,660	
DePeyster.....						
Edwarda.....				42,310	1,210	
Fine.....				49,190		
Fowler.....				60,280	780	
Gouverneur.....				5,250	32,400	
Hammond.....					1,500	
Herkon.....				200	3,900	
Hopkinton.....				350	3,225	
Lawrence.....					5,160	
Lisbon.....					9,720	
Louisville.....					477	
Macomb.....						
Madrid.....				3,000	1,950	
Massena.....				725,400	91,000	
Morristown.....					4,440	
Norfolk.....				33,500	5,200	
Oswegatchie.....		\$3,300			9,845	
Parishville.....				11,570	750	
Piercefield.....						
Pierrepont.....				185,750	1,216	
Pitcairn.....						
Potsdam.....				31,000	58,100	
Rossie.....					1,160	
Russell.....					2,400	
Stockholm.....					4,200	
Waddington.....				54,800		
Total.....	\$2,800	\$59,300		\$1,473,160	\$613,488	\$3,900

COUNTY

of incorporated companies

Mechanicville, city	\$5,500	\$39,000		\$8,000	\$52,500	
Saratoga Spgs., city	82,900	65,610		45,560	135,270	
Ballston.....	194,004			92,809	10,150	
Charlton.....				46,500		
Clifton Park.....	3,850			56,632	26,600	
Corinth.....	20			1,840	9,300	
Day.....				3,600		
Edinburg.....						
Galway.....						
Greenfield.....	3,675	1,280		29,420	1,600	
Hadley.....				31,000		
Half Moon.....	33,000	6,496		145,500	19,894	
Malta.....	33,500					
Milton.....	50,303	55,640		21,700	7,800	
Moreau.....	40,750	22,850		675,450	13,350	
Northumberland.....	3,850			440	1,944	
Providence.....						
Saratoga.....		17,936		900	22,951	
Stillwater.....	73,812	41,180		1,160	11,078	
Waterford.....	15,975			9,100		
Wilton.....	46,112	77,742		21,000	72,954	
Total.....	\$567,251	\$327,734		\$1,190,631	\$385,391	

NOTE.— For continuation of this table, see page 254.

SAINT LAWRENCE

Assessed values of property of

CITIES AND TOWNS	WATER SUPPLY COMPANIES			TELEPHONE AND TELEGRAPH COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Ogdensburg, city				\$18,000	\$32,130	\$600
Brasher					4,375	
Canton				9,100	24,637	
Clare						
Clifton				1,800	2,502	
Colton				200	2,200	
DeKalb				11,500	8,352	
DePeyster					2,808	
Edwards				490	2,722	
Fine					3,835	
Fowler				6,730	4,030	
Gouverneur				12,750	19,170	
Hammond				1,500	11,162	
Hermion					3,810	
Hopkinton					3,225	
Lawrence				1,600	6,300	
Lisbon					9,540	
Louisville					3,657	
Macomb					4,262	
Madrid	\$2,000			600	8,943	
Massena		\$49,070		220	15,102	
Morristown				3,070	12,150	
Norfolk				2,475	6,662	
Oswegatchie				3,500	16,500	
Parishville		600			3,375	
Piercefield				2,500	550	
Pierrepont					2,816	
Pitcairn					1,296	
Potadam				10,000	33,740	
Rossie				200	3,060	
Russell					2,665	
Stockholm				9,300	13,050	
Waddington					4,602	
Total	\$2,000	\$49,670		\$95,535	\$273,378	\$600

SARATOGA

Assessed values of property of

Mechanicville, city					\$18,950	
Saratoga Spgs., city				\$9,200	111,294	
Ballston				5,828	16,030	
Charlton					9,280	
Clifton Park	\$3,300			3,430	58,450	
Corinth				970	1,800	
Day					212	
Edinburg				150	378	
Galway				155	4,000	
Greenfield				1,450	4,000	
Hadley	775	\$480		350	290	
Half Moon				11,100	28,304	
Malta				9,404	23,014	
Milton				7,586	18,671	
Moreau				2,750	28,000	
Northumberland				1,810	4,455	
Providence					435	
Saratoga	104,681			9,496	13,378	
Stillwater				11,970	14,471	
Waterford				9,850	36,225	
Wilton				20,594	11,536	
Total	\$108,756	\$480		\$106,593	\$403,173	

NOTE.— For conclusion of this table, see page 255.

— Concluded

incorporated companies — Concluded

CITIES AND TOWNS	MERCANTILE AND MANUFACTURING COMPANIES			OTHER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Ogdensburg, city...	\$207,810		\$70,000	\$402,210		\$4,000
Brasher	7,800					
Canton	572,900		2,000	4,600		500
Clare	288,190					
Clifton	280,895			101,600		
Colton	306,436			176,680		
DeKalb	115,190					
DePeyster						
Edwards	216,980					
Fine	96,990			34,000		
Fowler	203,800			12,500		
Gouverneur	213,200		22,000	5,000		2,000
Hammond	1,100					
Harmon	33,250					
Hopkinton	243,320			81,900		
Lawrence	560			3,000		
Lisbon	11,500					
Louisville	3,000					
Macomb						
Madrid	3,200			6,000		
Massena	1,214,000		5,000	354,800		
Morristown						
Norfolk	728,250					
Oswegatchie	15,000			40,000		
Parishville	26,440					
Piercesfield	256,200			145,300		500
Pierrepont	2,000					
Pitcairn	11,460					
Potdam	487,150		84,500	21,950		6,000
Rossie	15,000					
Russell						
Stockholm						
Waddington	12,900					
Total	\$5,574,511		\$183,500	\$1,339,540		\$13,000

— Concluded

incorporated companies — Concluded

Mechanicville, city	\$234,750		\$800	\$78,100		\$400
Saratoga Spgs., city	237,675		2,800	554,730		300
Balleton	800			5,400		
Charlton						
Clifton Park						
Cornth	1,194,850			750		
Day				8,875		
Edinburg	6,800			1,250		
Galway						
Greenfield	4,110					
Hadley	81,425			4,625		
Half Moon	26,900			7,450		
Malta	4,350			2,660		
Milton	246,900			7,275		1,000
Moresau	544,000			242,000		
Northumberland	108,350			440		
Providence						
Saratoga	213,650			11,100		
Stillwater	617,380			19,825		
Waterford	257,025			41,950		
Wilton	6,500			66,359		
Total	\$3,785,345		\$3,600	\$1,052,789		\$1,700

SCHENECTADY*Assessed values of property*

CITIES AND TOWNS	Equalised value of special franchise. Aggregate for cities and towns	STEAM RAILROADS		
		Real	Special franchise equalised	Personal
Schenectady, city	\$3,358,062	\$2,423,994	\$431,015	
Duanesburg	15,750	583,934		
Glenville	304,395	741,000	109,158	
Niskayuna	149,688	165,000		
Princeton	3,276	105,200		
Rotterdam	128,161	829,135	54,567	
Total	\$3,959,332	\$4,848,263	\$594,740	

SCHOHARIE*Assessed values of property*

Blenheim	\$1,148			
Broome	1,350			
Carlisle	2,975			
Cobleskill	39,672	\$352,123	\$3,600	
Conesville	1,880			
Eapenrice	43,168	165,844	37,088	
Fulton	2,632			
Gilboa	8,950	32,600		
Jefferson	5,394	1,300		
Middleburg	14,342			
Richmondville	14,076	268,040	3,168	
Schoharie	15,295	113,560	770	
Seward	5,062	66,750		
Sharon	18,356		750	
Summit	3,650			
Wright	4,600			
Total	\$182,580	\$1,000,217	\$45,376	

SCHUYLER*Assessed values of property*

Catharine	\$26,412	\$140,980	\$16,046	
Cayuta	510	162,890		
Dix	61,658	281,500	3,276	
Hector	18,661	242,500	1,914	
Montour	50,733	155,840	2,190	
Orange	3,690	150,500		
Reading	11,513	145,500	342	
Tyrone	3,697			
Total	\$176,874	\$1,279,710	\$23,768	

NOTE.— For continuation of this table, see page 257.

COUNTY

of incorporated companies

CITIES AND TOWNS	ELECTRIC RAILROADS			GAS, ELECTRIC LIGHT, HEAT AND POWER COMPANIES		
	Real	Special franchises equalised	Personal	Real	Special franchises equalised	Personal
Schenectady, city.	\$464,448	\$780,000	.....	\$443,900	\$1,835,925	\$20,000
Duanesburg.....				2,400	1,050	
Glenville.....	100,900	72,030		25,850	67,431	
Niakayuna.....	20,535	106,480		1,500	28,248	
Princeton.....						
Rotterdam.....		24,510		1,000	33,153	
Total.....	\$595,883	\$983,020	.....	\$474,650	\$1,965,807	\$20,000

COUNTY

of incorporated companies

Blenheim.....						
Broome.....						
Carlisle.....						
Cobleskill.....				\$8,750	\$21,600	
Conesville.....						
Esperence.....				2,000	4,256	
Fulton.....						
Gilboa.....				1,200	936	
Jefferson.....						
Middleburg.....				5,000	2,250	
Richmondville.....					3,024	
Schoharie.....					3,150	
Seward.....				3,000	536	
Sharon.....					8,325	
Summit.....						
Wright.....						
Total.....				\$19,950	\$44,077	

COUNTY

of incorporated companies

Catharine.....					\$2,840	
Cayuta.....						
Dix.....		\$28,161		\$10,000	21,105	
Hector.....						
Montour.....	\$14,000	35,989			7,654	
Orange.....						
Reading.....		399		500	2,850	
Tyrone.....						
Total.....	\$14,000	\$64,549	.....	\$10,500	\$34,449	

NOTE.— For continuation of this table, see page 258.

SCHENECTADY *Assessed values of property of*

CITIES AND TOWNS	WATER SUPPLY COMPANIES			TELEPHONE AND TELEGRAPH COMPANIES		
	Real	Special franchises equalised	Personal	Real	Special franchises equalised	Personal
Schenectady, city.....				\$202,808	\$311,122	
Duanesburg.....	\$13,420	\$2,100			12,600	
Glenville.....				20,480	55,778	
Niakayuna.....				1,300	14,960	
Princetown.....					3,278	
Rotterdam.....				11,615	15,931	
Total.....	\$13,420	\$2,100		\$236,203	\$413,665	

SCHOHARIE *Assessed values of property of*

Bleinheim.....					\$1,148	
Broome.....					1,350	
Carlisle.....					2,975	
Cobleskill.....				\$1,000	14,472	
Conesville.....		\$240			1,640	
Eperence.....		76		334	1,748	
Fulton.....					2,632	
Gilboa.....	\$3,542	3,588			4,426	
Jefferson.....	8,300	2,925		75	2,469	
Middleburg.....	4,000	9,750			2,342	
Richmondville.....				1,100	7,884	
Schoharie.....	5,000	1,470			9,905	
Seward.....					4,556	
Sharon.....					9,281	
Summit.....					3,650	
Wright.....					4,600	
Total.....	\$20,842	\$18,049		\$2,503	\$75,078	

SCHUYLER *Assessed values of property of*

Catharine.....				\$3,399	\$7,526	
Cayuta.....					510	
Dix.....				500	9,116	
Hector.....				740	16,747	
Montour.....				1,900	4,900	
Orange.....					3,690	
Reading.....				1,200	7,922	
Tyrone.....					3,697	
Total.....				\$7,739	\$54,108	

NOTE.— For conclusion of this table, see page 259.

— Concluded
incorporated companies — Concluded

CITIES AND TOWNS	MERCANTILE AND MANUFACTURING COMPANIES			OTHER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Schenectady, city.....	\$13,618,525		\$5,200	\$1,239,175		\$53,000
Duanesburg.....	800			550		
Glenville.....	3,840			21,485		
Niskayuna.....	4,100			61,085		
Princetown.....						
Rotterdam.....	8,380			204,450		
Total.....	\$13,635,625		\$5,200	\$1,526,745		\$53,000

— Concluded
incorporated companies — Concluded

Blenheim.....			\$500		
Broome.....	\$1,600				
Carlisle.....	2,500				
Cobleskill.....	206,100		2,800		
Conesville.....	4,750				
Esperance.....	3,000		2,000		\$1,000
Fulton.....	1,000				
Gilboa.....	8,500				
Jefferson.....	3,900				
Middleburg.....	4,500				
Richmondville.....					
Schoharie.....	18,250	\$5,600	4,200		
Seward.....	9,600		980		
Sharon.....	6,000				
Summit.....	3,000				
Wright.....	650				
Total.....	\$273,350	\$5,600	\$10,460		\$1,000

— Concluded
incorporated companies — Concluded

Catharine.....			\$2,450		
Cayuta.....					
Dix.....	\$106,500		\$104,950		
Hector.....			2,000		
Montour.....	156,950		20,950		
Orange.....					
Reading.....	110,000				
Tyrone.....					
Total.....	\$373,450		\$130,350		

SENECA

Assessed values of property

CITIES AND TOWNS	Equalized value of special franchises. Aggregate for cities and towns	STREAM RAILROADS		
		Real	Special franchises equalized	Personal
Covert.....	\$21,531	\$102,300	\$1,300	
Payette.....	40,499	332,500	3,375	
Junius.....	23,250	18,000		
Lodi.....	8,463	198,500		
Ovid.....	19,135	176,400		
Romulus.....	7,770	259,410		
Seneca Falls.....	322,175	219,390	61,890	
Tyre.....	18,395			
Varick.....	6,565	200,000		
Waterloo.....	194,587	254,100	9,150	
Total.....	\$662,370	\$1,760,600	\$75,705	

STEUBEN

Assessed values of property

Corning, city.....	\$827,578	\$493,350	\$442,430	
Hornell, city.....	442,350	655,000	46,125	
Addison.....	61,305	108,735	8,245	
Avoca.....	32,640	254,000	9,920	
Bath.....	99,119	409,700	12,300	
Bradford.....	1,216			
Cameron.....	5,254	126,450		
Campbell.....	8,924	271,000		
Canisteo.....	84,168	219,900	6,175	
Caton.....	37,350			
Cohocton.....	25,560	343,450	6,120	
Corning.....	76,444	383,000	38,686	
Dansville.....	5,582	80,000		
Erwin.....	72,581	493,450	30,075	
Freemont.....	2,515			
Greenwood.....	36,976	12,000		
Hartsville.....	406			
Hornby.....	988	80,450		
Hornellsville.....	71,160	332,000	1,620	
Howard.....	5,610			
Jasper.....	13,597			
Lindley.....	8,036	133,060		
Prattsburg.....	7,630	5,000	150	
Pulteney.....	5,332			
Rathbone.....	3,680	190,000		
Thurston.....	2,465			
Troupsburg.....	1,850			
Tuscarora.....	8,610	50,000		
Urbana.....	14,436	75,000	1,200	
Wayland.....	30,324	340,300	1,624	
Wayne.....	5,437			
West Union.....	1,288	15,000		
Wheeler.....	3,883	12,500		
Woodhull.....	3,053			
Total.....	\$2,007,333	\$5,080,335	\$605,670	

NOTE.— For continuation of this table, see page 261.

COUNTY

of incorporated companies

CITIES AND TOWNS	ELECTRIC RAILROADS			GAS, ELECTRIC LIGHT, HEAT AND POWER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Covert.....				\$900	\$4,095	
Fayette.....					6,900	
Junius.....					312	
Lodi.....					7,482	
Ovid.....						
Romulus.....						
Seneca Falls.....	\$15,860	\$39,550		133,000	93,800	
Tyre.....				4,000	65	
Varick.....						
Waterloo.....	36,000	57,750		22,650	71,250	
Total.....	\$51,860	\$97,300		\$160,550	\$183,904	

COUNTY

of incorporated companies

Corning, city.....	\$12,550	\$64,500	\$42,200	\$245,312
Hornell, city.....	5,000	39,750	58,700	302,250
Addison.....			5,400	21,080
Avoca.....			6,580	6,720
Bath.....			17,000	15,400
Bradford.....				
Cameron.....				
Campbell.....				
Canisteo.....	9,500	6,890	2,800	34,450
Caton.....			50,000	27,750
Cohocton.....			19,700	6,960
Corning.....	50,880	15,370	9,300	15,776
Dansville.....				
Erwin.....		7,125		13,500
Freemont.....				
Greenwood.....			30,000	32,934
Hartsville.....				
Hornby.....				464
Hornellsville.....	15,200	5,220	2,000	54,600
Howard.....				
Jasper.....				10,710
Lindley.....			1,800	1,120
Prattsburg.....				225
Pulteney.....				
Rathbone.....				
Thurston.....				
Trousborg.....				
Tuscarora.....			2,200	6,650
Urbana.....			3,000	2,775
Wayland.....			6,600	11,872
Wayne.....				
West Union.....			12,350	224
Wheeler.....				
Woodhull.....				
Total.....	\$93,130	\$138,855	\$269,630	\$810,772

NOTE.— For continuation of this table, see page 262.

SENECA

Assessed values of property of

CITIES AND TOWNS	WATER SUPPLY COMPANIES			TELEPHONE AND TELEGRAPH COMPANIES		
	Real	Special franchises equalised	Personal	Real	Special franchises equalised	Personal
Covert.....					\$16,136	
Fayette.....		\$6,300		\$750	23,924	
Junius.....	\$19,000				23,250	
Lodi.....					8,151	
Ovid.....					11,653	
Romulus.....					7,770	
Seneca Falls.....	45,000	81,200			45,745	
Tyre.....					18,330	
Varick.....					6,565	
Waterloo.....	15,000	30,750		16,000	25,687	
Total.....	\$79,000	\$118,250		\$16,750	\$187,211	

STEUBEN

Assessed values of property of

Corning, city.....				\$75,336	
Hornell, city.....			\$57,400	54,225	
Addison.....	\$3,600	\$20,570	9,300	11,410	
Avoca.....			9,310	16,000	
Bath.....	9,000	29,610	21,750	40,809	
Bradford.....				1,216	
Cameron.....			9,500	5,254	
Campbell.....			9,295	8,924	
Canisteo.....		21,970	10,200	14,671	
Caton.....			17,000	9,600	
Cohocton.....			8,700	12,480	
Corning.....			9,400	6,612	
Dansville.....			3,990	5,582	
Erwin.....			14,910	21,981	
Freemont.....				2,515	
Greenwood.....		924	6,200	3,118	
Hartsville.....				406	
Hornby.....			600	522	
Hornellsville.....		600	12,000	9,120	
Howard.....				5,610	
Jasper.....			1,000	2,887	
Lindley.....				6,916	
Prattsburg.....			400	7,255	
Pulteney.....				5,332	
Rathbone.....			16,400	3,680	
Thurston.....				2,465	
Troupsburg.....		456	500	1,394	
Tuscarora.....			2,720	1,960	
Urbana.....			4,900	10,461	
Wayland.....			4,750	16,828	
Wayne.....				5,437	
West Union.....			2,312	1,064	
Wheeler.....			600	3,883	
Woodhull.....			1,600	3,063	
Total.....	\$12,600	\$74,130	\$234,737	\$377,906	

NOTE.— For conclusion of this table, see page 263.

— Concluded
incorporated companies — Concluded

CITIES AND TOWNS	MERCANTILE AND MANUFACTURING COMPANIES			OTHER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Covert.....						
Fayette.....	\$215,650			\$120,000		
Junius.....				2,550		
Lodi.....						
Ovid.....						
Romulus.....						
Seneos Falls.....						
Tyre.....						
Varick.....						
Watloo.....	259,150			11,600		
Total.....	\$474,800			\$134,150		

— Concluded
incorporated companies — Concluded

Corning, city.....	\$478,000			\$6,600		
Hornell, city.....						
Addison.....	3,300					
Avoca.....						
Bath.....	13,000					
Bradford.....						
Cameron.....	29,700					
Campbell.....	21,750					
Canisteo.....	10,200					
Caton.....						
Cohocton.....	20,200					
Corning.....	7,500					
Danville.....						
Erwin.....	25,805			335,340		
Freemont.....						
Greenwood.....	19,000					
Hartsville.....						
Hornby.....	22,300					
Hornellsville.....	120,000			3,000		
Howard.....						
Jasper.....	30,600					
Lindley.....						
Prattsburg.....						
Pulteney.....				110		
Rathbone.....	65,000					
Thurston.....	19,000					
Troupsburg.....						
Tuscarora.....				500		
Urbana.....						
Wayland.....				600		
Wayne.....						
West Union.....	9,074					
Wheeler.....						
Woodhull.....						
Total.....	\$894,429			\$346,150		

SUFFOLK*Assessed values of property*

CITIES AND TOWNS	Equalised value of special franchisee. Aggregate for cities and towns	STEAM RAILROADS		
		Real	Special franchisee equalized	Personal
Babylon.....	\$346,586	\$191,285	\$5,551	
Brookhaven.....	485,776	745,471	2,880	
East Hampton.....	95,800	164,580		
Huntington.....	246,846	121,375	280	
Islip.....	703,200	298,955		
Riverhead.....	45,000			
Shelter Island.....	16,756			
Smithtown.....	73,095	116,848		
Southampton.....	321,594		8,060	
Southold.....	50,871	175,550		
Total.....	\$2,385,524	\$1,814,064	\$16,771	

SULLIVAN*Assessed values of property*

Bethel.....	\$1,918			
Callicoon.....	3,888			
Cochecton.....	3,596	\$152,000		
Delaware.....	3,311	167,000	\$110	
Fallsburg.....	3,472	176,000		
Forestburg.....	1,280	40,000		
Freemont.....	1,687	146,300		
Highland.....	360	2,500		
Liberty.....	22,980	186,429	2,440	
Lumberland.....	255	3,225		
Mamakating.....	5,726	248,415	196	
Neversink.....	630			
Rockland.....	8,880	213,217		
Thompson.....	11,844	24,665		
Tusten.....	9,240	144,000	8,260	
Total.....	\$79,067	\$1,493,751	\$11,006	

TIOGA*Assessed values of property*

Barton.....	\$190,547	\$422,100	\$80,852	
Berkshire.....	3,116	50,000		
Candor.....	10,386	265,600	864	
Newark Valley.....	11,067	74,600	2,769	
Nichols.....	56,647	277,980	41,736	
Owego.....	219,560	674,000	95,600	
Richford.....	3,613	72,750		
Spencer.....	7,874	131,950	3,024	
Tioga.....	6,583	336,200		
Total.....	\$509,383	\$2,305,180	\$224,845	

NOTE.— For continuation of this table, see page 265.

COUNTY*of incorporated companies*

CITIES AND TOWNS	ELECTRIC RAILROADS			GAS, ELECTRIC LIGHT, HEAT AND POWER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Babylon.....	\$22,823	\$48,434		\$35,735	\$147,315	
Brookhaven.....	52,000	25,600		71,900	236,800	
East Hampton.....				17,050	34,300	
Huntington.....	13,600	21,140		85,870	112,700	
Islip.....		15,000		51,200	292,575	
Riverhead.....					21,600	
Shelter Island.....						
Smithtown.....				5,932	36,300	
Southampton.....				94,400	90,390	
Southold.....				9,200	5,460	
Total.....	\$88,423	\$110,174		\$371,287	\$977,442	

COUNTY*of incorporated companies*

Bethel.....					
Callicoon.....				\$500	\$2,079
Cochecton.....					2,409
Delaware.....				700	968
Fallsburg.....					1,050
Forestburg.....				8,000	
Freemont.....					275
Highland.....					
Liberty.....					17,000
Lumberland.....					
Mamakating.....					
Neversink.....					
Rockland.....					3,300
Thompson.....				850	4,560
Tusten.....					
Total.....				\$10,050	\$31,641

COUNTY*of incorporated companies*

Barton.....	\$32,000	\$31,570		\$5,700	\$46,166
Berkshire.....					
Candor.....				1,600	1,944
Newark Valley.....					
Nichols.....					740
Owego.....				52,800	51,600
Richford.....					
Spencer.....					1,701
Tioga.....					1,914
Total.....	\$32,000	\$31,570		\$60,100	\$104,065

NOTE.— For continuation of this table, see page 266.

SUFFOLK

Assessed values of property of

CITIES AND TOWNS	WATER SUPPLY COMPANIES			TELEPHONE AND TELEGRAPH COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Babylon	\$20,316	\$65,890		\$48,158	\$79,406	
Brookhaven	115,000	86,528		39,890	133,968	
East Hampton	16,500	23,350		7,925	28,150	
Huntington	13,500	45,150		5,050	67,576	
Islip		264,000			131,625	
Riverhead					23,400	
Shelter Island				16,756	16,756	
Smithtown				6,990	36,795	
Southampton	40,950	102,798			120,342	
Southold		5,890		5,680	39,525	
Total	\$206,266	\$593,694		\$130,449	\$687,543	

SULLIVAN

Assessed values of property of

Bethel			\$7,875	\$1,918	
Callicoon		\$136	400	1,074	
Cochecton			4,350	1,187	
Delaware	\$500	1,254	2,500	979	\$300
Fallsburg			2,000	2,422	
Forestburg			1,450	1,250	
Freemont		576	1,750	837	
Highland			750	360	
Liberty			3,624	3,540	
Lumberland			700	255	
Mamakating			2,300	5,530	
Neversink				630	
Rockland		4,320	900	1,260	
Thompson			6,200	7,284	
Tusten			7,900	990	
Total	\$500	\$6,284	\$42,699	\$30,136	\$300

TIOGA

Assessed values of property of

Barton			\$9,800	\$31,959	
Berkshire			372	3,116	
Candor			10,485	7,578	
Newark Valley				8,288	
Nichols		\$5,772	11,065	8,399	
Owego	\$34,640	34,640	20,320	37,720	
Richford				3,613	
Spencer				3,149	
Tioga			10,750	4,669	
Total	\$34,640	\$40,412	\$62,792	\$108,491	

NOTE.— For conclusion of this table, see page 267.

— Concluded
incorporated companies — Concluded

CITIES AND TOWNS	MERCANTILE AND MANUFACTURING COMPANIES			OTHER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Babylon.....	\$89,158			\$33,600		
Brookhaven.....	396,300			508,400		
East Hampton.....	117,300		\$45,000	384,750		\$500
Huntington.....	11,400		60,000	589,600		10,000
Islip.....				104,650		4,500
Riverhead.....	15,915			64,380		
Shelter Island.....						
Smithtown.....	60,350			177,050		
Southampton.....	165,710		1,500	50,500		
Southold.....						
Total.....	\$856,133		\$106,500	\$1,892,930		\$15,000

-- Concluded
incorporated companies — Concluded

Bethel.....	\$4,100					
Callicoon.....						
Cochecton.....	73,000					
Delaware.....	26,800					
Fallsburg.....						
Forestburg.....	20,050					
Freemont.....	30,000					
Highland.....	21,250			\$3,800		
Liberty.....						
Lumberland.....	30,800					
Mamakating.....						
Neversink.....						
Rockland.....						
Thompson.....						
Tusten.....	1,025			2,500		
Total.....	\$207,025			\$6,300		

— Concluded
incorporated companies — Concluded

Barton.....	\$26,750			\$14,850		
Berkshire.....						
Candor.....	20,500					
Newark Valley.....	15,000					
Nichols.....						
Owego.....	33,000					
Richford.....	3,000					
Spencer.....	1,800					
Tioga.....	90,000					
Total.....	\$190,050			\$14,850		

TOMPKINS
Assessed values of property

CITIES AND TOWNS	Equalised value of special franchises. Aggregate for cities and towns	STREAM RAILROADS		
		Real	Special franchises equalised	Personal
Ithaca, city.....	\$987,637	\$225,100	\$47,550	.....
Caroline.....	7,960	104,500	.....	.....
Danby.....	4,124	78,660	.....	.....
Dryden.....	35,130	237,188	8,008	.....
Enfield.....	4,352	.....	.....	.....
Groton.....	18,670	70,000	2,025	.....
Ithaca.....	26,422	189,990	.....	.....
Lansing.....	8,352	164,500	.....	.....
Newfield.....	5,602	79,000	.....	.....
Ulysses.....	22,140	105,000	1,560	.....
Total.....	\$1,120,389	\$1,253,938	\$59,143	.....

ULSTER
Assessed values of property

Kingston, city.....	\$982,012	\$791,025	\$188,983	.....
Denning.....	60	.....	.....	.....
Esopus.....	31,314	218,000	.....	.....
Gardiner.....	5,415	55,800	.....	.....
Hardenburg.....	157	.....	.....	.....
Hurley.....	6,780	77,000	.....	.....
Kingston.....	390	3,000	.....	.....
Lloyd.....	501,625	586,940	445,000	.....
Marbletown.....	7,215	105,791	.....	.....
Marlboro.....	24,720	109,990	1,240	.....
New Paltz.....	29,130	52,209	1,880	.....
Olive.....	3,115	77,450	.....	.....
Plattekill.....	4,720	61,630	.....	.....
Rochester.....	2,850	63,060	.....	.....
Rosendale.....	5,016	86,316	352	.....
Saugerties.....	53,235	154,000	1,820	.....
Shandaken.....	20,961	233,807	1,767	.....
Shawangunk.....	6,439	56,200	.....	.....
Ulster.....	26,136	141,100	.....	.....
Wawarsing.....	21,465	117,552	2,250	.....
Woodstock.....	2,600	2,500	.....	.....
Total.....	\$1,735,355	\$2,993,360	\$643,292	.....

NOTE.— For continuation of this table, see page 269.

COUNTY

of incorporated companies

CITIES AND TOWNS	ELECTRIC RAILROADS			GAS, ELECTRIC LIGHT, HEAT AND POWER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Ithaca, city.....	\$30,100	\$84,000		\$121,400	\$753,750	
Caroline.....						
Danby.....						
Dryden.....						
Enfield.....						
Groton.....					810	
Ithaca.....	70,000	5,850		2,000	7,540	
Lansing.....				75,600		
Newfield.....						
Ulysses.....				9,900	5,700	
Total.....	\$100,100	\$89,850		\$208,800	\$767,800	

COUNTY

of incorporated companies

Kingston, city...	\$52,250	\$168,750		\$206,400	\$502,500	
Denning.....						
Esopus.....				4,900	9,537	\$500
Gardiner.....				1,600	399	
Hardenburg.....						
Hurley.....				600	960	
Kingston.....						
Lloyd.....	36,820	32,500		16,320	9,250	
Marbletown.....				53,225	2,275	
Marlboro.....				6,000	14,800	
New Paltz.....	1,000	12,000		18,000	10,680	
Olive.....						
Plattekill.....						
Rochester.....				4,600		
Rosendale.....				25,050	1,056	
Saugerties.....				11,750	18,850	
Shandaken.....					1,425	
Shawangunk.....				2,000	2,187	
Ulster.....				12,750	10,260	
Wawarsing.....				26,825	11,640	
Woodstock.....						
Total.....	\$90,070	\$213,250		\$389,720	\$595,819	\$500

NOTE.— For continuation of this table, see page 270.

TOMPKINS

Assessed values of property of

CITIES AND TOWNS	WATER SUPPLY COMPANIES			TELEPHONE AND TELEGRAPH COMPANIES		
	Real	Special franchises equalised	Personal	Real	Special franchises equalised	Personal
Ithaca, city.....				\$82,600	\$102,337	
Caroline.....				6,600	7,960	
Danby.....				250	4,124	
Dryden.....	\$3,000			4,634	27,122	
Enfield.....				1,500	4,352	
Groton.....				1,950	15,835	
Ithaca.....				2,000	13,032	
Lansing.....					8,352	
Newfield.....				7,635	5,602	
Ulyases.....				790	14,880	
Total.....	\$3,000			\$107,959	\$203,596	

ULSTER

Assessed values of property of

Kingston, city.....				\$38,500	\$121,779	
Denning.....					60	
Esopus.....				23,400	21,777	
Gardiner.....				3,175	5,016	
Hardenburg.....					157	
Hurley.....				1,080	5,820	
Kingston.....					390	
Lloyd.....	\$4,800	\$2,400		43,920	12,475	
Marbletown.....				6,000	4,940	
Marlboro.....				9,000	8,680	
New Paltz.....	3,200			1,305	4,570	
Olve.....				3,000	3,115	
Plattekill.....				5,175	4,720	
Rochester.....					2,850	
Rosendale.....				3,435	3,608	
Saugerties.....	15,150			7,650	32,565	
Shandaken.....	3,985	11,685		24,710	6,084	
Shawangunk.....				5,075	4,252	\$300
Ulster.....				14,329	15,876	
Wawarsing.....				17,950	7,575	
Woodstock.....				150	2,600	
Total.....	\$27,135	\$14,085		\$207,854	\$268,909	\$300

NOTE.— For conclusion of this table, see page 271.

— Concluded

incorporated companies — Concluded

CITIES AND TOWNS	MERCANTILE AND MANUFACTURING COMPANIES			OTHER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Ithaca, city.....	\$265,800			\$625,000		
Caroline.....						
Danby.....	1,000					
Dryden.....	17,200			31,650		
Enfield.....						
Groton.....	145,000			88,800		
Ithaca.....	109,450			67,640		
Lansing.....	251,000					
Newfield.....						
Ulysses.....	17,900			1,550		
Total.....	\$807,350			\$814,640		

— Concluded

incorporated companies — Concluded

Kingston, city.....	\$671,925	\$6,000	\$1,070,835	\$126,000
Denning.....	140			
Esopus.....	124,700	2,200	101,800	4,000
Gardiner.....	4,400			
Hardenburg.....	5,063		2,500	
Hurley.....	825			
Kingston.....			1,990	
Lloyd.....	21,800		26,790	3,600
Marbletown.....	350			
Marlboro.....			38,575	
New Paltz.....	3,950		1,550	
Olive.....				
Plattekill.....	3,400			
Rochester.....				
Rosendale.....	101,385		2,000	
Saugerties.....	231,800		171,470	
Shandaken.....	3,675		82,075	
Shawangunk.....	13,200	250		
Ulster.....	111,975		20,675	200
Wawarsing.....	17,850		30,770	
Woodstock.....			1,000	
Total.....	\$1,316,438	\$8,450	\$1,562,030	\$133,800

WARREN*Assessed values of property*

CITIES AND TOWNS	Equalised value of special franchises. Aggregate for cities and towns	STEAM RAILROADS		
		Real	Special franchises equalised	Personal
Glens Falls, city	\$314,970	\$103,100	\$10,800	
Bolton	8,077			
Caldwell	37,520	125,000		
Chester	9,514			
Hague	1,040			
Horicon	1,802			
Johnsburg	11,250	115,985		
Luzerne	5,160			
Queensbury	50,416	115,500		
Stony Creek	1,020	37,890		
Thurman	1,395	83,850		
Warrensburg	18,475	20,250		
Total	\$460,639	\$601,575	\$10,860	

WASHINGTON*Assessed values of property*

Argyle	\$8,580			
Cambridge	19,612			
Dresden	4,515	\$110,000		
Easton	34,191	88,284	\$11,560	
Fort Ann	10,584	148,500	1,782	
Fort Edward	136,899	124,000	64,980	
Granville	45,919	84,850	4,692	
Greenwich	109,517	84,400	24,455	
Hampton	3,015	16,950		
Hartford	6,160			
Hebron	5,056			
Jackson	6,552	65,100		
Kingsbury	124,440	194,350	5,184	
Putnam	11,822	133,585		
Salem	13,815	46,472	1,460	
White Creek	34,952	82,000	1,224	
Whitehall	153,145	354,600	95,496	
Total	\$728,774	\$1,533,101	\$210,833	

NOTE.— For continuation of this table, see page 273.

COUNTY*of incorporated companies*

CITIES AND TOWNS	ELECTRIC RAILROADS			GAS, ELECTRIC LIGHT, HEAT AND POWER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Glens Falls, city..	\$1,500	\$84,900		\$84,060	\$120,000	
Bolton.....				700	3,465	
Caldwell.....	50,000	16,520		1,400	7,000	
Chester.....				3,150	134	
Hague.....						
Horicon.....						
Johnsburg.....				2,845	1,560	
Luzerne.....				54,800	2,400	
Queensbury.....	62,115	23,370		57,605	2,679	
Stony Creek.....						
Thurman.....	400			90		
Warrensburg.....	6,120	5,750		4,206	4,500	
Total.....	\$120,135	\$130,540		\$206,346	\$141,738	

COUNTY*of incorporated companies*

Argyle.....				\$9,750	\$7,425	
Cambridge.....						
Dresden.....					5,950	
Easton.....				33,450	1,296	
Fort Ann.....	\$35,700	\$25,650		3,900	28,735	
Fort Edward.....				30,700	26,151	
Granville.....	29,300	23,433		2,800	35,916	
Greenwich.....				46,325	335	
Hampton.....						
Hartford.....						
Hebron.....						
Jackson.....				7,000	780	
Kingsbury.....		15,936		800	28,512	
Putnam.....						
Salem.....					5,037	
White Creek.....				400	13,940	
Whitehall.....				107,550	18,147	
Total.....	\$65,000	\$65,019		\$242,675	\$172,274	

NOTE.— For continuation of this table, see page 274.

WARREN

Assessed values of property

CITIES AND TOWNS	WATER SUPPLY COMPANIES			TELEPHONE AND TELEGRAPH COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Glens Falls, city.....				\$42,250	\$99,210	
Bolton.....	\$500	\$1,620			2,992	
Caldwell.....		2,800		10,280	11,200	
Chester.....		670			8,710	
Hague.....					1,040	
Horicon.....					1,802	
Johnsburg.....		1,800			7,890	
Luzerne.....	7,705	1,400			1,360	
Queensbury.....		3,308		1,680	21,061	
Stony Creek.....				280	1,020	
Thurman.....				600	1,395	
Warrensburg.....	5,100	3,000		1,784	5,225	
Total.....	\$13,305	\$14,596		\$56,834	\$162,905	

WASHINGTON

Assessed values of property

Argyle.....				\$8,580	
Cambridge.....		\$4,500		7,687	
Dresden.....				\$1,737	4,515
Easton.....		4,250			12,431
Fort Ann.....				10,725	7,506
Fort Edward.....	\$1,200	1,938		2,900	15,546
Granville.....				1,580	15,076
Greenwich.....	5,500	10,950		1,121	14,763
Hampton.....					2,680
Hartford.....					6,160
Hebron.....					5,056
Jackson.....	8,500	312		300	5,460
Kingsbury.....	6,200	42,960		3,500	31,848
Putnam.....				1,000	11,822
Salem.....				475	7,318
White Creek.....		10,200			9,588
Whitehall.....				8,500	39,502
Total.....	\$21,400	\$75,110		\$32,038	\$205,538

NOTE.— For conclusion of this table, see page 275.

— Concluded
of incorporated companies

CITIES AND TOWNS	MERCANTILE AND MANUFACTURING COMPANIES			OTHER COMPANIES		
	Real	Special franchisees equalized	Personal	Real	Special franchisees equalized	Personal
Glens Falls, city.....	\$164,060			\$748,650		\$1,000
Bolton.....	28,200			32,700		
Caldwell.....	82,765			1,060		86,000
Chester.....	5,570			1,780		
Hague.....	36,320					
Horicon.....	1,680			4,180		
Johnsburg.....	8,945			35,470		
Luzerne.....	27,060			1,925		
Queensbury.....	325,410			12,297		
Stony Creek.....	385			5,525		
Thurman.....	1,000			2,280		
Warrensburg.....	39,835		\$16,500			
Total.....	\$721,220		\$16,500	\$845,867		\$87,000

— Concluded
of incorporated companies

Argyle.....	\$2,500			\$1,000		
Cambridge.....	36,000					
Dresden.....	2,374			200		
Easton.....	156,700					
Fort Ann.....	14,225					
Fort Edward.....	523,575					
Granville.....	46,800					
Greenwich.....	590,125			2,500		
Hampton.....	100,000					
Hartford.....						
Hebron.....						
Jackson.....						
Kingsbury.....	742,950			10,500		
Putnam.....						
Salem.....	110,000					
White Creek.....	44,300			20,500		
Whitehall.....	104,000			11,000		\$50,000
Total.....	\$2,473,549			\$45,700		\$50,000

WAYNE*Assessed values of property*

CITIES AND TOWNS	Equalized value of special franchises. Aggregate for cities and towns	STREAM RAILROADS		
		Real	Special franchises equalized	Personal
Arcadia.....	\$241,524	\$611,584	\$73,152	
Butler.....	5,297	4,250		
Galen.....	73,648	1,006,660	12,450	
Huron.....	13,671	14,300		
Lyons.....	237,615	372,880	140,420	
Macedon.....	41,587	582,950	3,675	
Marion.....	9,180			
Ontario.....	135,201	88,800		
Palmyra.....	87,220	591,020	1,520	
Rose.....	16,281	93,250		
Savannah.....	218,040	310,880	205,280	
Sodus.....	116,055	243,798	26,640	
Walworth.....	5,278			
Williamson.....	120,285	83,480		
Wolcott.....	37,290	113,970	9,291	
Total.....	\$1,358,172	\$4,117,822	\$472,428	

WESTCHESTER*Assessed values of property*

Mount Vernon, city.....	\$1,972,152	\$949,885	\$174,528	
New Rochelle, city.....	2,181,433	3,457,645	187,404	
White Plains, city.....	726,120	798,675	52,860	
Yonkers, city.....	3,523,930	5,997,574	116,875	
Bedford.....	154,570	192,610	1,365	
Cortlandt.....	782,960	1,740,906	189,360	
East Chester.....	419,457	142,300	15,400	
Greenburg.....	1,622,835	1,526,710	33,390	
Harrison.....	216,972	286,345		
Lewisboro.....	31,675	76,925		
Mamaroneck.....	733,495	645,025	23,310	
Mount Pleasant.....	359,730	657,725	8,050	
New Castle.....	153,311	173,300		
North Castle.....	48,490	228,135		
North Salem.....	15,145	14,000		
Oswining.....	561,850	615,150	151,725	
Pelham.....	390,716	274,320	43,248	
Poundridge.....	2,112	100		
Rye.....	1,182,636	1,152,393	82,023	
Scarsdale.....	207,272	88,850	8,216	
Somers.....	31,878	134,455		
Yortkown.....	30,000	67,000		
Total.....	\$15,348,739	\$19,220,028	\$1,067,754	

NOTE.— For continuation of this table, see page 277.

COUNTY

of incorporated companies

CITIES AND TOWNS	ELECTRIC RAILROADS			GAS, ELECTRIC LIGHT, HEAT AND POWER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Arcadia.....	\$87,219	\$36,938		\$68,010	\$90,684	
Butler.....					650	
Galen.....	117,460	3,375		20,210	21,712	
Huron.....				1,200	4,095	
Lyons.....	44,450	24,570		223,835	47,810	
Macedon.....	80,890	16,800		14,830	787	
Marion.....	6,600				5,580	
Ontario.....	39,364	110,550			12,210	
Palmyra.....	49,264	22,880		26,674	40,240	
Rose.....				550	9,380	
Savannah.....	91,170	2,240		10,000	40	
Sodus.....	72,628	62,550		5,548	14,625	
Walworth.....						
Williamson.....	18,687	91,575		720	18,700	
Wolcott.....				1,950	18,240	
Total.....	\$607,722	\$371,476		\$373,527	\$284,753	

COUNTY

of incorporated companies

Mount Vernon, city.....	\$693,000	\$246,960		\$5,300	\$371,200	
New Rochelle, city.....	1,096,850	278,390		363,320	999,100	
White Plains, city.....	334,850	96,000		160,800	432,000	
Yonkers, city.....	347,200	657,050		1,173,025	2,088,450	\$10,000
Bedford.....	3,700			11,100	56,095	
Cortlandt.....	199,880	249,040	\$25,000		57,600	
East Chester.....		60,060			173,800	1,000
Greenburg.....	9,000	122,850		279,150	709,200	
Harrison.....		42,775			100,300	
Lewisboro.....				1,242	5,740	
Mamaroneck.....	22,500	128,800		4,000	312,200	
Mount Pleasant.....				37,375	187,530	
New Castle.....				37,830	77,520	
North Castle.....	4,115			200	23,400	
North Salem.....	540				4,420	
Ossining.....	4,000			113,000	301,750	
Pelham.....	167,102	54,060		209,075	186,560	
Poundridge.....	50					
Rye.....	149,450	157,320		18,000	479,940	
Scarsdale.....		22,880			60,320	
Somers.....					5,244	
Yorktown.....				16,038	10,800	
Total.....	\$3,032,217	\$2,116,185	\$25,000	\$2,489,455	\$7,143,169	\$11,000

NOTE.— For continuation of this table, see page 278.

WAYNE

Assessed values of property of

CITIES AND TOWNS	WATER SUPPLY COMPANIES			TELEPHONE AND TELEGRAPH COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Arcadia.....	\$7,200			\$20,982	\$40,752	
Butler.....				727	4,647	
Galen.....	8,400	\$12,000		25,830	24,111	
Huron.....				392	9,576	
Lyons.....				6,080	24,815	
Macedon.....				16,530	20,325	
Marion.....					3,600	
Ontario.....				4,432	12,441	
Palmyra.....				13,600	22,580	
Rose.....				1,810	6,901	
Savannah.....				9,447	10,480	
Sodus.....				4,227	12,240	
Walworth.....				3,528	5,778	
Williamson.....				3,300	10,010	
Wolcott.....				2,148	9,758	
Total.....	\$15,600	\$12,000		\$113,038	\$217,515	

WESTCHESTER

Assessed values of property of

Mount Vernon, city.....		\$433,440		\$10,975	\$246,024	
New Rochelle, city.....	\$630,410	292,067		63,190	424,472	
White Plains, city.....				15,800	145,260	
Yonkers, city.....	141,900	340		351,375	681,215	
Bedford.....	6,875	8,515		6,500	88,595	
Cortlandt.....	128,000	60,800		31,000	236,160	
East Chester.....		99,605		5,000	70,592	
Greenburg.....	126,500	283,500	\$10,000	1,675,915	473,895	
Harrison.....	1,750	35,400			38,497	
Lewisboro.....	2,500			12,058	25,935	
Mamaroneck.....	166,450	122,850		2,150	146,335	
Mount Pleasant.....	161,550	41,300		21,118	122,850	
New Castle.....	9,500	8,740		20,210	67,051	\$8,000
North Castle.....				12,600	25,090	
North Salem.....				9,939	10,725	
Ossining.....				89,900	108,375	
Pelham.....	42,050	64,395			42,453	
Poundridge.....	35,870			3,957	2,112	
Rye.....		223,668		36,830	239,685	
Scarsdale.....	5,400	54,444		7,100	61,412	
Somers.....	22,800			7,011	26,634	
Yorktown.....	200			4,257	19,200	
Total.....	\$1,481,755	\$1,729,064	\$10,000	\$2,386,185	\$3,272,567	\$8,000

NOTE.—For conclusion of this table, see page 279.

— Concluded

incorporated companies— Concluded

CITIES AND TOWNS	MERCANTILE AND MANUFACTURING COMPANIES			OTHER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Arcadia.....	\$130,554		\$50,000	\$306,395		\$15,000
Butler.....						
Galen.....	18,300		3,400	22,660		
Huron.....	300			20,900		
Lyons.....	46,475		1,000	62,260		1,500
Macedon.....	3,500					
Marion.....	54,140					
Ontario.....	51,049		7,980			
Palmyra.....	282,240		7,500	16,500		3,500
Rose.....	23,500					
Savannah.....	17,110					
Sodus.....	69,100			8,560		2,500
Walworth.....						
Williamson.....	158,900		1,300	7,650		
Wolcott.....	41,280					
Total.....	\$896,454		\$71,180	\$444,925		\$22,500

— Concluded

incorporated companies— Concluded

Mount Vernon, city..	\$345,750		\$30,150	\$157,850		\$13,300
New Rochelle, city..	774,820			5,776,820		
White Plains, city..	591,595		6,000	1,465,215		22,700
Yonkers, city.....	4,947,395		2,000	10,186,270		15,500
Bedford.....	79,950			371,720		
Cortlandt.....	1,553,300		33,500	773,575		11,000
East Chester.....	119,000		1,600			
Greenburg.....	373,700			2,423,835		10,000
Harrison.....	11,720			275,445		
Lewisboro.....	52,070			244,725		5,000
Mamaroneck.....	63,750			1,430,475		
Mount Pleasant.....	148,785		11,000	556,300		25,900
New Castle.....				101,250		
North Castle.....				63,840		
North Salem.....				49,000		
Ossining.....	119,500			200,800		
Pelham.....	174,828			1,012,027		
Poundridge.....	15,910			41,225		
Rye.....	223,350			2,608,763		
Scarsdale.....	25,600			1,124,840		
Somers.....	4,567			18,098		
Yorktown.....	15,100			43,060		
Total.....	\$9,640,690		\$84,150	\$28,925,133		\$103,400

WYOMING

Assessed values of property

CITIES AND TOWNS	Equalized value of special franchises. Aggregate for cities and towns	STREAM RAILROADS		
		Real	Special franchises equalized	Personal
Arcade.....	\$20,812	\$57,238	\$5,325	
Attica.....	45,468	100,050	11,304	
Bennington.....	7,507	5,000		
Castle.....	33,379	116,325	2,002	
Covington.....	22,411	48,500	1,800	
Eagle.....	13,031	100,000		
Gainesville.....	39,225	284,000	8,475	
Genesee Falls.....	14,040	89,838		
Java.....	20,370	8,100		
Middlebury.....	30,733	200,400	2,730	
Orangeville.....	12,931			
Perry.....	223,540	28,000	3,440	
Pike.....	13,320	1,500		
Sheldon.....	13,545	10,150		
Warsaw.....	192,971	328,140	6,630	
Wethersfield.....	15,480			
Total.....	\$718,763	\$1,379,241	\$41,715	

YATES

Assessed values of property

Barrington.....	\$6,256			
Benton.....	12,009	\$140,400	\$402	
Italy.....	4,425	24,200		
Jerusalem.....	37,680			
Middlesex.....	7,087	51,500		
Milo.....	68,425	211,500	11,900	
Potter.....	5,947	1,200	312	
Starkey.....	12,746	231,000	910	
Torrey.....	6,987	196,500	5,330	
Total.....	\$161,562	\$856,300	\$18,854	

NOTE.— For continuation of this table, see page 281.

COUNTY

of incorporated companies

CITIES AND TOWNS	ELECTRIC RAILROADS			GAS, ELECTRIC LIGHT, HEAT AND POWER COMPANIES		
	Real	Special franchises equalised	Personal	Real	Special franchises equalised	Personal
Arcade.....						
Attica.....				\$2,550	\$15,840	
Bennington.....						
Castile.....				765	18,480	
Covington.....				18,200	11,658	
Eagle.....					3,886	
Gainesville.....					10,875	
Genesee Falls.....					4,176	
Java.....						
Middlebury.....				8,975	17,220	
Orangeville.....						
Perry.....				70,000	186,000	
Pike.....				250	2,800	
Sheldon.....						
Warsaw.....				47,000	144,500	
Wethersfield.....						
Total.....				\$147,740	\$415,435	

COUNTY

of incorporated companies

Barrington.....					
Benton.....					\$536
Italy.....					
Jerusalem.....	\$10,500	\$27,000		\$25,000	
Middlesex.....					
Milo.....		11,900		44,600	23,520
Potter.....				3,200	1,560
Starkey.....					2,030
Torrey.....					
Total.....	\$10,500	\$38,900		\$72,800	\$27,646

NOTE.— For continuation of this table, see page 282.

WYOMING

Assessed values of property of

CITIES AND TOWNS	WATER SUPPLY COMPANIES			TELEPHONE AND TELEGRAPH COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Arcade.....				\$3,746	\$15,487	
Attica.....				5,285	18,324	
Bennington.....				100	7,507	
Castle.....				774	12,897	
Covington.....					8,944	
Eagle.....	\$2,800	\$2,345		1,100	6,800	
Gainesville.....	3,800			1,390	19,875	
Genesee Falls.....	3,000			524	9,864	
Java.....				1,005	20,370	
Middlebury.....	800	1,260		3,550	9,523	
Orangeville.....					12,931	
Perry.....				800	34,100	\$15,000
Pike.....				3,450	10,520	
Sheldon.....	100				13,545	
Warsaw.....				13,673	41,841	
Wethersfield.....				1,000	15,480	
Total.....	\$10,300	\$3,605		\$36,397	\$258,008	\$15,000

YATES

Assessed values of property of

Barrington.....					\$6,256	
Benton.....				\$400	11,071	
Italy.....				450	4,425	
Jerusalem.....					10,680	
Middlesex.....				700	7,087	
Milo.....					21,105	
Potter.....				200	4,075	
Starkey.....					9,806	
Torrey.....				3,180	1,657	
Total.....				\$4,930	\$76,162	

NOTE.— For conclusion of this table, see page 283.

— Concluded

incorporated companies — Concluded

CITIES AND TOWNS	MERCANTILE AND MANUFACTURING COMPANIES			OTHER COMPANIES		
	Real	Special franchisees equalized	Personal	Real	Special franchisees equalized	Personal
Arcade.....	\$49,025			\$55,000		\$1,500
Attica.....	64,350			12,100		
Bennington.....						
Castile.....	47,861		\$2,000	500		
Covington.....	10,350					
Eagle.....	15,000					
Gainesville.....	187,770			14,530		500
Genesee Falls.....	20,212					
Java.....						
Middlebury.....	18,800			4,900		
Orangeville.....						
Perry.....	405,300			18,000		2,500
Pike.....	2,500					
Sheldon.....	2,000					
Warsaw.....	167,550		2,500	42,000		1,000
Wethersfield.....						
Total.....	\$990,718		\$4,500	\$147,020		\$5,500

— Concluded

incorporated companies — Concluded

Barrington.....						
Benton.....	\$5,500			\$4,500		
Italy.....						
Jerusalem.....	500					
Middlesex.....						
Milo.....	79,950		\$30,500	11,500		\$10,000
Potter.....						
Starkey.....						
Torrey.....						
Total.....	\$85,950		\$30,500	\$16,000		\$10,000

RECAPITU

Assessed values of property

COUNTIES	Equalised value of special franchisee. Aggregate for cities and towns	STREAM RAILROADS		
		Real	Special franchisee equalised	Personal
Albany.....	\$9,806,881	\$10,890,876	\$1,700,645	\$1,000,000
Allegany.....	573,951	2,722,787	31,435	
Broome.....	3,272,096	3,722,464	713,409	
Cattaraugus.....	1,499,807	4,937,217	108,798	
Cayuga.....	1,551,009	2,907,077	443,576	
Chautauqua.....	3,840,268	6,979,823	368,606	
Chemung.....	2,321,263	2,473,427	517,698	
Chenango.....	385,848	2,045,148	82,420	
Clinton.....	224,215	1,358,439	60,376	
Columbia.....	470,544	6,575,530	75,648	
Cortland.....	428,725	1,149,128	27,697	
Delaware.....	272,505	2,581,271	38,218	
Dutchess.....	2,937,174	9,103,211	883,642	25,000
Erie.....	34,192,186	66,348,837	5,334,711	40,000
Essex.....	296,370	1,591,912	16,144	25,000
Franklin.....	423,814	1,310,322	31,241	
Fulton.....	1,144,190	6,541,678		
Genesee.....	1,242,786	6,193,559	111,444	
Greene.....	343,268	618,275	88,666	
Hamilton.....	35,889	82,779	19,392	
Herkimer.....	1,465,582	4,045,329	186,420	
Jefferson.....	1,264,230	2,442,266	190,982	
Lewis.....	167,241	590,620	21,782	7,000
Livingston.....	716,089	3,565,925	44,719	
Madison.....	483,675	2,733,690	86,365	
Monroe.....	21,492,945	12,393,211	1,475,013	
Montgomery.....	1,053,064	3,579,680	332,974	
Nassau.....	2,978,334	1,857,022	39,928	
New York (Greater).....	439,474,098	216,221,719	54,910,938	1,887,900
Niagara.....	7,177,042	7,276,582	1,024,351	
Oneida.....	5,521,989	7,818,152	675,924	
Onondaga.....	12,135,041	8,555,415	1,372,554	
Ontario.....	1,255,031	4,152,570	159,597	
Orange.....	1,899,765	6,086,657	162,724	
Orleans.....	549,846	1,410,776	46,046	
Oswego.....	1,303,582	2,693,559	516,798	
Otsego.....	578,143	1,452,195	19,417	
Putnam.....	183,268	1,316,216	22,190	
Rensselaer.....	6,299,917	4,854,033	1,310,057	
Rockland.....	958,165	1,723,500	33,316	
Saint Lawrence.....	1,056,141	2,923,730	60,305	
Saratoga.....	1,490,870	3,297,532	374,092	
Schenectady.....	3,959,332	4,848,263	594,740	
Schoharie.....	182,580	1,000,217	45,376	
Schuyler.....	176,874	1,279,710	23,768	
Seneca.....	662,370	1,760,600	75,705	
Steuben.....	2,007,333	5,080,335	605,670	
Suffolk.....	2,385,524	1,814,064	16,771	
Sullivan.....	79,067	1,493,751	11,006	
Tioga.....	509,383	2,305,180	224,845	
Tompkins.....	1,120,389	1,253,938	59,143	
Ulster.....	1,735,355	2,993,360	643,292	
Warren.....	460,639	601,575	10,860	
Washington.....	728,774	1,533,101	210,833	
Wayne.....	1,358,172	4,117,822	472,428	
Westchester.....	15,348,739	19,220,028	1,067,754	
Wyoming.....	718,763	1,379,241	41,715	
Yates.....	161,562	856,300	15,864	
Total.....	\$606,361,703	\$485,661,624	\$77,863,607	\$2,984,900

NOTE.— For continuation of this table, see page 285.

LATION

of incorporated companies

COUNTIES	ELECTRIC RAILROADS			GAS, ELECTRIC LIGHT, HEAT AND POWER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Albany.....	\$845,500	\$3,224,840	\$10,000	\$2,673,250	\$3,813,720	\$350,000
Allegany.....	67,881	43,900		538,706	330,029	
Broome.....	386,905	761,318	20,000	461,762	1,295,098	
Cattaraugus.....	290,030	323,850		687,811	643,577	20,142
Cayuga.....	464,793	218,165		320,125	486,434	
Chautauqua.....	987,163	815,258	1,200	452,590	1,966,378	
Chemung.....	1,218,350	1,212,405		46,000	255,429	
Chemungo.....				28,160	91,068	1,800
Clinton.....	8,000	17,500		67,840	39,881	100
Columbia.....	586,890	66,000		54,514	66,498	
Cortland.....	100,962	144,944		20,200	62,195	
Delaware.....				44,980	65,800	
Dutchess.....	87,064	370,830	5,000	724,627	1,080,546	
Erie.....	3,495,885	11,415,287		2,617,578	12,611,556	256,800
Essex.....				66,465	93,662	
Franklin.....	39,800			107,250	283,184	8,370
Fulton.....	15,500	102,275		478,635	758,850	
Genesee.....	850	33,200		420,501	734,594	28,250
Greene.....				126,860	112,805	
Hamilton.....						
Herkimer.....	698,625	359,742		402,810	566,660	
Jefferson.....	20,850	72,515		665,250	625,838	
Lewis.....				540,920	74,792	
Livingston.....	12,150			133,122	299,819	
Madison.....	123,450	103,092		51,800	104,162	7,000
Monroe.....	2,276,540	7,047,863		4,882,358	10,103,177	1,500
Montgomery.....	614,260	101,430		314,560	341,909	
Nassau.....	203,782	345,124		288,043	1,292,410	
New York (Gr'ter).....	116,619,117	157,573,665	105,250	125,568,335	155,750,018	4,483,900
Niagara.....	2,890,018	1,719,387	30,000	25,513,420	3,556,813	50,000
Oneida.....	427,291	1,171,670		1,659,833	2,317,361	25,000
Onondaga.....	2,143,117	3,304,590		2,665,330	5,448,985	
Ontario.....	569,298	211,676	100,000	269,690	438,453	500
Orange.....	139,200	218,453		491,266	989,448	21,350
Orleans.....	161,200	46,256		281,350	181,953	
Oswego.....	169,747	107,315		1,566,003	345,064	65,364
Otsego.....	378,890	78,868		51,550	133,812	200
Putnam.....	6,500			500	28,899	
Rensselaer.....	725,100	1,827,244		1,481,711	2,336,916	500
Rockland.....		7,700		246,574	245,665	
Saint Lawrence.....	2,800	59,300		1,473,160	613,488	3,900
Saratoga.....	567,251	327,734		1,190,631	385,391	
Schenectady.....	595,883	983,020		474,650	1,965,807	20,000
Seneca.....				19,950	44,077	
Schoharie.....				10,500	34,449	
Schuyler.....	14,000	64,549		160,550	183,904	
Seneca.....	51,880	97,300		269,630	810,772	
Staten.....	93,130	138,855		371,287	977,442	
Suffolk.....	88,423	110,174		10,050	31,641	
Sullivan.....				60,100	104,065	
Tioga.....	32,000	31,570		208,800	767,800	
Tompkins.....	100,100	89,850		389,720	595,819	500
Ulster.....	90,070	213,250		208,346	141,738	
Warren.....	120,135	180,540		242,675	172,274	
Washington.....	65,000	65,019		373,527	284,753	
Wayne.....	607,722	371,476		2,489,455	7,143,169	11,000
Westchester.....	3,032,217	2,116,185	25,000	147,740	415,435	
Wyoming.....				72,800	27,646	
Yates.....	10,500	38,900				
Total.....	\$142,240,769	\$198,183,682	\$296,450	\$185,805,840	\$224,723,198	\$5,356,176

Note.—For continuation of this table, see page 286.

RECAPITULA *Assessed values of property of*

COUNTIES	WATER SUPPLY COMPANIES			TELEPHONE AND TELEGRAPH COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Albany	\$1,700	\$42,060		\$1,097,310	\$1,025,616	\$12,000
Allegany	1,750	19,000		83,039	149,587	
Broome	63,800	119,642		255,504	382,631	
Cattaraugus	20,415	46,111		125,472	377,471	6,425
Cayuga	2,500	14,175		71,536	388,659	200
Chautauqua	12,700	11,640		217,067	658,337	
Chemung				225,615	335,731	
Chenango	56,150	78,061		18,967	134,309	
Clinton				45,015	106,458	
Columbia		655		105,169	261,743	3,250
Cortland	1,500			70,433	193,889	
Delaware	75,725	96,745		100,427	71,682	250
Dutchess	41,305	55,180		298,397	546,676	
Erie	497,619	435,432	\$1,000	1,481,568	4,395,200	4,700
Essex	6,450	31,941		759,514	154,623	
Franklin	4,600	20,539	5,000	25,925	88,350	7,091
Fulton	26,800	5,050		23,033	278,015	10,000
Genesee		960		157,780	362,588	2,700
Greene	14,025	34,934		29,429	106,563	500
Hamilton		2,030		2,985	14,467	
Herkimer	162,635	7,885		87,924	314,875	
Jefferson				139,300	374,395	1,200
Lewis	2,200	2,960		15,140	67,707	8,155
Livingston		4,110		51,893	367,441	1,300
Madison	12,000	1,368		61,125	188,688	6,000
Monroe	498,260	417,753		1,026,483	2,449,139	1,500
Montgomery	7,000	28,860		105,430	247,891	
Nassau	540,530	360,528		71,903	940,344	
New York (Greater)	2,664,675	3,867,032	215,000	35,730,895	67,072,445	384,850
Niagara	217,510	80,000	3,500	162,660	796,491	1,500
Oneida	425,968	744,209	15,000	263,921	612,825	
Onondaga	241,600	281,749		922,956	1,727,163	
Ontario	262,220		2,000	84,072	445,305	6,200
Orange	172,250	119,050		231,158	410,090	4,810
Orleans	45,950			31,836	275,591	
Oswego	3,100	25,358		73,007	309,057	
Otsego	95,375	207,144	2,000	40,780	139,402	5,100
Putnam				78,620	132,179	
Rensselaer	118,520	60,590		402,152	765,100	400
Rockland	98,200	294,557		90,000	376,927	
Saint Lawrence	2,000	49,670		95,535	273,378	600
Saratoga	108,756	480		105,593	403,173	
Schenectady	13,420	2,100		236,203	413,665	
Schoharie	20,842	18,049		2,509	75,078	
Schuyler				7,739	54,108	
Seneca	79,000	118,250		16,750	187,211	
Steuben	12,600	74,130		234,737	377,906	
Suffolk	206,266	593,594		130,449	687,543	
Sullivan	500	6,284		42,699	30,136	300
Tioga	34,640	40,412		62,792	108,491	
Tompkins	3,000			107,959	203,596	
Ulster	27,135	14,085		207,854	268,909	300
Warren	13,305	14,596		56,834	162,905	
Washington	21,400	75,110		32,038	205,538	
Wayne	15,600	12,000		113,033	217,515	
Westchester	1,481,755	1,729,064	10,000	2,386,185	3,272,567	8,000
Wyoming	10,300	3,605		36,397	258,008	15,000
Yates				4,930	76,162	
Total	\$8,445,649	\$10,268,727	\$253,500	\$48,745,726	\$95,322,589	\$492,341

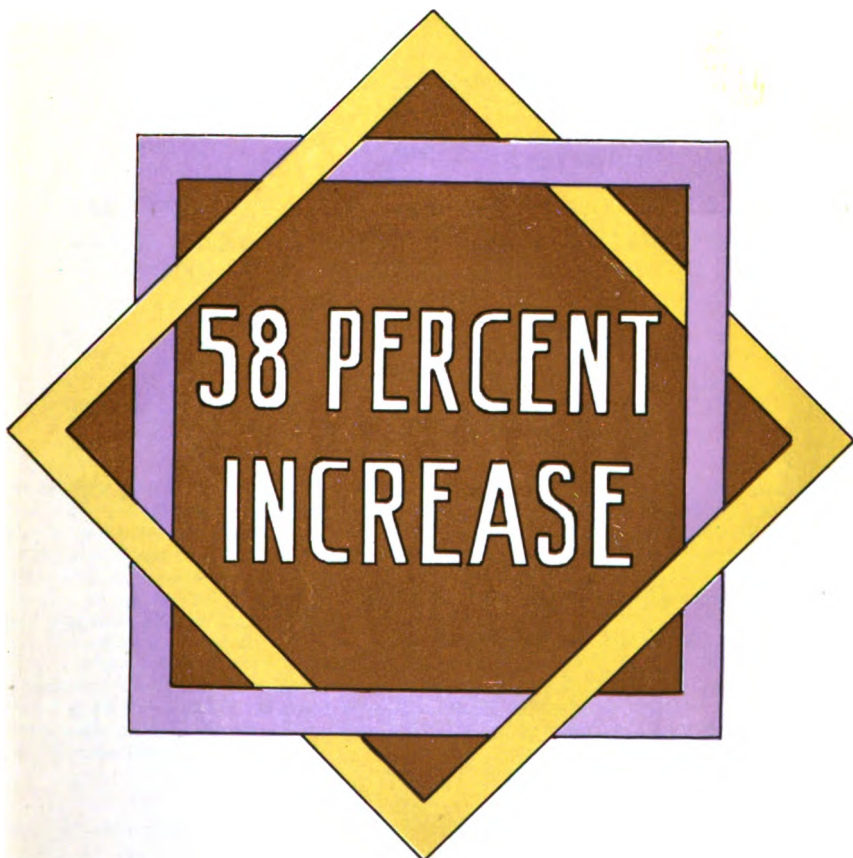
NOTE.— For conclusion of this table, see page 237.

TION — Concluded

incorporated companies — Concluded

COUNTIES	MERCANTILE AND MANUFACTURING COMPANIES			OTHER COMPANIES		
	Real	Special franchises equalised	Personal	Real	Special franchises equalised	Personal
Albany	\$9,388,600		\$11,500	\$5,175,320		\$158,200
Allegany	773,101		2,500	76,000		7,500
Broome	2,045,305			1,548,300		5,000
Cattaraugus	2,783,196		18,000	425,547		
Cayuga	1,664,660		14,150	440,145		4,600
Chautauqua	4,098,078		54,600	536,640		37,000
Chemung				75,155		
Chenango	707,150		3,500	219,740		3,500
Clinton	711,515		10,800	247,205		12,200
Columbia	2,770,775		6,285	288,880		15,550
Cortland	346,040			501,948		
Delaware	529,205			13,575		
Dutchess	4,068,556		204,300	2,132,274		210,600
Erie	73,925,279		839,200	42,087,285		2,392,550
Essex	1,556,190			2,568,645		
Franklin	647,077		4,200	578,270		39,500
Fulton	1,204,330		5,000	308,165		2,500
Genesee	2,432,829		25,700	347,580		37,600
Greene	1,527,290		6,700	81,725		18,700
Hamilton				4,000		
Herkimer	5,374,021		6,000	482,585		17,500
Jefferson	2,387,100			1,002,225		
Lewis	764,490		44,000	235,040		
Livingston	1,360,790		32,335	120,345		14,100
Madison	128,550			10,250		
Monroe	16,682,843		17,000	9,459,656		27,000
Montgomery	790,280		17,600	1,561,863		18,500
Nassau	208,375			5,755,170		
New York (Greater)	132,728,371			1,484,287,647		52,519,060
Niagara	19,187,415		79,450	4,919,175		6,150
Oneida	3,593,065		1,691,500	898,735		154,500
Onondaga	19,159,503			6,678,778		
Ontario	1,708,150		14,500	160,800		5,500
Orange	2,977,846		191,000	1,417,481		68,700
Orleans	1,094,380			268,550		
Oswego	4,766,672		391,132	403,861		33,575
Otsego	375,795		25,000	273,255		11,150
Putnam	337,650		9,500	188,065		10,000
Rensselaer	4,579,755		4,500	1,556,430		1,600
Rockland	1,196,900		25,000	187,050		250
Saint Lawrence	5,574,511		183,500	1,339,540		13,000
Saratoga	3,785,345		3,600	1,052,789		1,700
Schenectady	13,635,625		5,200	1,626,745		53,000
Schoharie	273,350		5,600	10,460		1,000
Schuyler	373,450			130,350		
Seneca	474,800			134,150		
Steuben	894,429			246,150		
Suffolk	856,133		106,500	1,892,930		15,000
Sullivan	207,025			6,300		
Tioga	190,050			14,850		
Tompkins	807,350			814,640		
Ulster	1,316,438		8,450	1,552,030		133,800
Warren	721,220		16,500	845,867		37,000
Washington	2,473,549			45,700		50,000
Wayne	896,454		71,180	444,925		22,500
Westchester	9,640,690		84,150	28,925,133		103,400
Wyoming	990,718		4,500	147,020		5,500
Yates	85,950		30,500	16,000		10,000
Total	\$373,839,164		\$4,274,632	\$1619,668,939		\$56,328,475

WHAT ONE COUNTY OF NEW YORK STATE DID IN
1918 IN ASSESSING REAL ESTATE



The County of Fulton increased its Real Estate Assessment from
\$17,638,586 in 1917 to \$28,063,831 in 1918

TABULATION
OF THE
AGGREGATE VALUATIONS OF REAL AND PERSONAL
ESTATE, TAXES LEVIED, RECEIPTS, INDEBTED-
NESS, AND SINKING FUNDS, AND
TAX RATES
IN THE
CITIES AND TOWNS OF NEW YORK

Statistics as to acres of land, population, assessment of real and personal estate, amount of taxes for State, county, town, court and stenographer's, and armory purposes, receipts from recording mortgages, taxes on bank stock, bonded indebtedness, temporary indebtedness and sinking funds obtained from clerks of boards of supervisors.

Statistics as to the amount of taxes for city purposes, and receipts from other sources, obtained from fiscal officials of cities.

Statistics as to amount of taxes for village purposes, and receipts from other sources obtained from fiscal officials of villages.

Statistics as to amount of taxes for school purposes, and receipts from State for public schools obtained from the State Education Department.

Statistics as to amount of receipts from liquor licenses obtained from the State Excise Department.

ALBANY

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several cities and

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of corporations and special franchises	Equalized value of real estate, including village property, real estate of corporations and special franchises
Albany, city.....	10,067	107,979	\$107,749,790	\$105,618,807
Berne.....	38,263	1,638	639,912	649,395
Bethlehem.....	30,188	5,590	3,533,360	3,544,026
Coeymans (including Ravens village).....	30,554	4,581	2,084,445	2,247,543
Cohoes, city.....	2,600	23,433	12,339,588	13,305,101
Colonie.....	29,450	9,989	8,482,085	8,507,691
Green Island (including Green Island village).....	650	4,533	2,518,741	2,556,066
Guiderland (including Altamont village).....	34,864	3,690	1,800,450	2,070,748
Knox.....	25,392	1,101	584,530	630,267
New Scotland (including Voorheesville village).....	35,722	2,924	1,645,885	1,774,668
Rensselaerville.....	26,505	1,619	728,625	739,422
Watervliet, city.....	931	14,990	5,818,240	6,273,489
Westerlo.....	35,791	1,263	568,779	577,208
Total.....	310,977	183,330	\$148,494,430	\$148,494,430

ALLEGANY

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns

Alfred (including Alfred village).....	19,200	1,495	\$905,705	\$831,10
Allen.....	22,764	627	287,926	299,437
Alma.....	23,349	752	657,870	754,602
Almond.....	27,374	1,279	728,781	580,040
Amity (including Belmont village).....	21,960	2,015	1,059,855	1,020,583
Andover (including Andover village).....	23,756	2,013	1,217,002	1,249,005
Angelica (including Angelica village).....	22,740	1,718	705,231	743,338
Belfast.....	21,988	1,477	926,656	951,024
Birdsall.....	22,267	564	279,639	272,642
Bolivar (including Bolivar village).....	22,600	2,180	1,463,423	1,426,811
Burns (including Canaseraga village).....	15,482	1,289	768,080	696,618
Canaseraga.....	21,950	1,250	1,193,630	1,057,971
Centerville.....	22,000	813	343,405	361,961
Clarksville.....	22,805	743	417,940	446,558
Cuba (including Cuba village).....	22,150	2,376	1,491,096	1,401,245
Friendship (including Friendship village).....	22,760	2,050	1,067,714	1,028,150
Genesee.....	22,905	1,061	680,445	747,517
Granger.....	22,405	709	488,270	442,842
Grove.....	21,070	752	385,441	366,633
Hume.....	24,274	1,915	1,117,903	1,263,693
Independence.....	21,572	1,177	573,650	596,585
New Hudson.....	22,200	762	448,935	460,741
Rushford.....	22,350	1,326	515,090	535,651
Scio.....	22,289	1,064	669,300	696,059
Ward.....	17,455	506	213,592	193,720
Wellsville (including Wellsville village).....	22,647	5,856	3,572,144	3,816,742
West Almond.....	22,109	462	248,602	258,541
Willing.....	22,150	924	792,136	617,855
Wirt (including Richburg village).....	22,860	1,061	619,903	721,665
Total.....	641,431	40,216	\$23,839,364	\$23,839,364

NOTE.— For continuation of this table, see page 291.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking towns of Albany county for the year 1918

CITIES AND TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessments under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	TAXES
				Amount for State purposes
Albany, city.....	88	\$3,807,400	\$6,467,886	\$121,843 33
Berne.....	85	3,400		726 87
Bethlehem.....	86	18,000		3,966 22
Coeymans (including Ravena village).....	80	33,750	44,873	2,540 16
Cohoes, city.....	80	199,700	804,296	15,037 25
Colonie.....	86	175,000		9,667 96
Green Island (including Green Island village).....	75			2,846.12
Guilderland (including Altamont village).....	80	21,600	38,268	2,329 78
Knox.....	80	600		702 45
New Scotland (including Voorheesville village).....	85	13,400		1,990 97
Rensselaerville.....	85	7,550		831 74
Watervliet, city.....	80	27,720	118,402	7,016 24
Westerlo.....	85	605		643 38
Total.....		\$4,308,725	\$7,473,725	\$170,142 47

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking of Allegany county for the year 1918

Alfred (including Alfred village).....	85	\$13,215	\$33,140	\$1,100 80
Allen.....	75			390 36
Alma.....	68	3,380		990 97
Almond.....	98	12,900		773 08
Amity (including Belmont village).....	81	80,700	103,562	1,435 96
Andover (including Andover village).....	76	20,600	105,256	1,655 44
Angelica (including Angelica village).....	74	11,060	54,039	983 62
Belfast.....	76	10,300	106,421	1,253 45
Birdsall.....	80	3,400		359 85
Bolivar (including Bolivar village).....	80	34,200	106,007	1,905 03
Burns (including Canaseraga village).....	86	21,308		936 06
Canadea.....	88	9,800		1,392 26
Centerville.....	74			471 89
Clarksville.....	73	2,650		585 66
Cuba (including Cuba village).....	83	53,050	279,813	1,896 28
Friendship (including Friendship village).....	81	39,680	136,084	1,392 53
Genesee.....	71	1,850		977 06
Granger.....	86	2,370		580 45
Grove.....	82			477 98
Hume.....	69	7,300	77,316	1,657 25
Independence.....	75	13,450	41,784	795 38
New Hudson.....	76	12,875		617 49
Ruahford.....	75	6,400		706 77
Scio.....	75	6,200		915 63
Ward.....	86	3,675		257 33
Wellsville (including Wellsville village).....	73	158,400	562,652	5,183 45
West Almond.....	75	3,900		342 15
Willing.....	100			805 60
Wirt (including Richburg village).....	67	6,700		949 70
Total.....		\$539,363	\$1,606,074	\$31,789 48

NOTE.— For continuation of this table, see page 292.

ALBANY

Statement of the aggregate valuation of real

CITIES AND TOWNS	TAXES — (Continued)			
	Amount for court and stenographer's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Albany, city.....	\$9,339 94	\$16,165 49	\$619,104 43	\$1,841,883 87
Berne.....	55 72	96 44	3,693 34	
Bethlehem.....	304 03	526 22	20,153 01	
Coeymans (including Ravens village).....	194 72	337 01	12,906 95	
Cohoes, city.....	1,152 69	1,995 06	76,406 58	177,183 35
Colonie.....	741 10	1,282 69	49,124 36	
Green Island (including Green Island village).....	218 17	377 61	14,461 54	
Guiderland (including Altamont village).....	178 59	309 10	11,837 95	
Knox.....	53 85	93 20	3,569 27	
New Scotland (including Voorheesville village).....	152 62	264 15	10,116 40	
Rensselaerville.....	63 75	110 35	4,226 17	
Watervliet, city.....	537 83	930 88	35,650 57	173,913 86
Westerlo.....	49 31	85 36	3,269 11	
Total.....	\$13,042 32	\$22,573 56	\$864,519 68	\$2,192,986 03

ALLEGANY

Statement of the aggregate valuation of real

Alfred (including Alfred village).....	\$48 47	\$202 36	\$4,855 87	
Allen.....	17 18	71 73	1,411 21	
Alma.....	43 51	181 65	3,693 02	
Almond.....	34 03	142 08	3,205 07	
Amity (including Belmont village).....	63 22	263 94	6,137 59	
Andover (including Andover village).....	72 89	304 32	6,307 33	
Angelica (including Angelica village).....	43 30	180 78	3,889 68	
Belfast.....	55 19	230 42	4,679 47	
Birdsall.....	15 83	66 09	1,373 67	
Bolivar (including Bolivar village).....	83 88	350 20	7,235 61	
Burns (including Canaseraga village).....	41 21	172 05	4,054 49	
Canesades.....	61 30	255 93	5,227 92	
Centerville.....	20 77	86 71	1,773 25	
Clarksville.....	25 79	107 67	2,503 38	
Cuba (including Cuba village).....	83 51	348 65	7,525 68	
Friendship (including Friendship village).....	61 71	257 64	6,028 73	
Genesee.....	43 02	179 61	3,954 14	
Granger.....	25 56	106 71	2,141 79	
Grove.....	21 04	88 38	1,786 60	
Hume.....	72 98	304 69	6,280 75	
Independence.....	35 02	146 21	2,913 46	
New Hudson.....	27 19	113 52	2,802 72	
Rushford.....	31 12	129 93	2,858 34	
Scio.....	40 31	168 29	3,611 03	
Ward.....	11 33	47 30	1,016 29	
Wellsville (including Wellsville village).....	228 27	953 03	20,210 76	
West Almond.....	15 06	62 87	1,265 66	
Willing.....	35 47	148 09	3,246 94	
Wirt (including Richburg village).....	41 83	174 64	4,468 65	
Total.....	\$1,399 99	\$5,845 49	\$126,459 10	

NOTE.—For continuation of this table, see page 293.

— Continued

and personal estate in Albany county, etc.

CITIES AND TOWNS	TAXES — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Albany, city.....			\$545,788 73	\$3,154,125 79
Berne.....	\$8,441 53		6,869 53	19,883 43
Bethlehem.....	28,553 34		20,593 09	74,095 91
Coeymans (including Ravens vil- lage).....	12,400 98	\$10,450 00	21,804 92	60,624 74
Cohoes, city.....			64,844 80	236,610 82
Colonie.....	27,027 04		56,298 56	144,141 71
Green Island (including Green Island village).....	231 50	24,625 22	16,858 82	59,618 98
Quakerland (including Altamont village).....	12,411 10	6,168 25	18,141 28	51,376 05
Konx.....	4,945 39		4,442 56	13,806 72
New Scotland (including Voorhees- ville village).....	19,428 84	3,681 18	9,617 26	45,251 42
Rensselaerville.....	8,679 37		5,173 61	19,084 09
Watervliet, city.....			60,675 15	278,729 53
Westerlo.....	10,029 84		5,936 98	20,018 98
Total.....	\$132,148 93	\$44,924 65	\$837,046 38	\$4,277,383 07

— Continued

and personal estate in Allegany county, etc.

Alfred (including Alfred village).....	\$3,084 37	\$5,333 68	\$12,834 12	\$32,459 74
Allen.....	5,141 94		2,979 67	10,012 09
Alma.....	6,161 82		6,326 23	17,397 13
Almond.....	7,828 91		9,102 09	21,085 26
Amity (including Belmont village).....	8,556 81	6,000 20	11,213 31	33,671 08
Andover (including Andover village).....	9,178 99	8,079 34	11,121 84	36,719 66
Angelica (including Angelica village).....	10,179 62	6,912 45	11,314 37	33,503 82
Belfast.....	17,820 65		13,558 97	37,598 15
Birdsall.....	4,176 85		2,264 60	8,258 89
Bolivar (including Bolivar village).....	5,909 98	7,800 00	17,161 05	40,445 75
Burns (including Canaseraga village).....	8,012 23	4,331 35	10,254 32	27,801 71
Onesada.....	9,209 49		5,446 79	21,593 69
Centerville.....	4,640 79		4,848 10	11,241 51
Clarksville.....	4,921 23		4,280 58	12,874 31
Cuba (including Cuba village).....	7,350 00	9,394 00	16,761 13	43,359 25
Friendship (including Friendship village).....	8,743 86	4,833 03	13,697 72	35,015 32
Genesee.....	5,857 00		3,828 11	14,838 94
Granger.....	5,132 75		3,026 98	11,014 19
Grove.....	4,511 19		8,072 56	9,957 74
Home.....	15,164 33		12,232 72	35,712 72
Independence.....	6,063 34		6,448 21	16,401 62
New Hudson.....	7,849 90		5,300 45	16,711 27
Rushford.....	6,523 20		8,337 15	18,586 51
Seio.....	10,696 56		8,263 60	23,695 42
Ward.....	3,639 29		3,139 47	8,111 01
Wellsville (including Wellsville vil- lage).....	15,167 56	32,790 36	45,440 00	119,973 43
West Almond.....	4,735 11		3,182 87	9,603 72
Willing.....	6,347 82		4,171 63	14,755 65
Wirt (including Richburg village).....	9,113 26	2,394 99	8,096 66	25,238 73
Total.....	\$226,619 05	\$67,869 40	\$267,153 74	\$747,136 26

NOTE.— For continuation of this table, see page 294.

ALBANY

Statement of the aggregate valuation of real

CITIES AND TOWNS	Rate of tax per \$1 of assessment, actual rate for cities and average rate for towns	RECEIPTS			
		Liquor licenses	Recording mortgages	Taxes on bank stock	From State for public schools
Albany, city.....	.0288	\$166,234 33	\$4,648 19	\$64,678 86	\$55,372 35
Berne.....	.0309	612 50	26 53		3,521 13
Bethlehem.....	.0208	3,465 84	157 27		2,668 65
Cosmians (including Ravens village).....	.0286	175 00	150 61	355 40	5,590 77
Cohoes, city.....	.0274	25,072 50	326 85	8,042 96	8,490 17
Colonie.....	.0166	9,768 75	607 08		5,031 81
Green Island (including Green Island village).....	.0236	3,611 25	101 00		2,200 17
Guiderland (including Altamont village).....	.0281	1,875 00	154 21	314 45	3,522 65
Knox.....	.0235		10 49		1,910 71
New Scotland (including Voorheesville village).....	.0272	1,200 00	102 31		2,416 68
Rensselaerville.....	.0259	401 25	19 62		2,912 06
Watervliet, city.....	.0430	15,475 44	506 53	1 184,82	9,346 58
Westerlo.....	.0351		20 58		2,813 23
Total.....		\$227,891 86	\$6,831 27	\$74,576 49	\$105,797 47

ALLEGANY

Statement of the aggregate valuation of real

Alfred (including Alfred village).....	.0353		\$78 95	\$331 41	\$2,163 20
Allen.....	.0347		23 15		1,628 12
Alma.....	.0263		50 53		1,982 94
Almond.....	.0284		40 23		3,269 13
Amity (including Belmont village).....	.0205		113 87	1,035 63	3,313 49
Andover (including Andover village).....	.0296		120 22	1,052 57	2,361 24
Angelica (including Angelica village).....	.0467		25 03	540 40	2,638 77
Belfast.....	.0401		107 48	1,064 22	3,481 34
Birdsall.....	.0291		12 74		1,200 44
Bolivar (including Bolivar village).....	.0270	\$1,610 20	315 53	1,060 08	2,957 68
Burns (including Canaseraga village).....	.0352		123 78		2,436 26
Caneades.....	.0179	24 25	361 25		1,254 11
Centerville.....	.0327		43 93		1,577 66
Clarksville.....	.0294		138 26		1,108 55
Cuba (including Cuba village).....	.0280	1,358 00	305 67	2,798 14	3,759 87
Friendship (including Friendship village).....	.0316		95 77	1,360 84	4,094 21
Genesee.....	.0217		52 85		938 82
Granger.....	.0224		101 46		950 27
Grove.....	.0258		73 67		1,727 97
Hume.....	.0317		137 46	773 17	3,156 68
Independence.....	.0279		16 84	417 85	1,384 36
New Hudson.....	.0361		113 94		1,831 75
Rushford.....	.0356		40 38		3,765 66
Scio.....	.0350		67 28		2,103 11
Ward.....	.0373		5 04		1,404 05
Wellsville (including Wellsville village).....	.0321	48 50	528 42	5,626 52	7,987 26
West Almond.....	.0380		9 44		1,426 78
Willing.....	.0186		26 76		1,028 19
Wirt (including Richburg village).....	.0402		75 80		2,239 97
Total.....		\$3,040 95	\$3,203 73	\$16,080 83	\$69,172 88

NOTE.— For conclusion of this table, see page 295.

— Concluded

and personal estate in Albany county, etc.

CITIES AND TOWNS	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources, including licenses, fees and water rents	Aggregate			
Albany, city.....	\$24,700 00	\$315,633 73	\$9,891,876		\$1,268,989
Berne.....		4,160 16	6,500		
Bethlehem.....		6,291 66	39,000	\$999	
Coeymans (including Ravena village).....	20 00	6,291 78	55,500	343	
Cohoes, city.....	756 00	42,688 48	881,409		1,350
Colonie.....		15,407 64	32,300		
Green Island (including Green Island village).....	345 17	6,257 59	6,000		
Guilderland (including Altamont village).....	27 36	5,893 67	65,400		
Knox.....		1,921 20			
New Scotland (including Voorheesville village).....	648 80	4,367 79	21,500		
Rensselaerville.....		3,333 53			
Watervliet, city.....	650 00	27,163 38	1,262,967		4,100
Westerlo.....		2,833 81	600		
Total.....	\$27,147 33	\$442,244 42	\$12,263,052	\$1,342	
		County.....	2,165,500	254,000	
			\$14,428,552	\$255,342	\$1,274,43

— Concluded

and personal estate in Allegany county, etc.

Alfred (including Alfred village)...	\$194 68	\$2,766 24	\$36,000		
Allen.....		1,651 27			
Alma.....		2,033 47			
Almond.....		3,309 36			
Amity (including Belmont village).....	240 70	4,703 69	47,500		
Andover (including Andover village).....	1,324 71	4,858 74	26,128		
Angelica (including Angelica village).....	27 87	3,232 07	64,500		
Belfast.....		4,653 04			
Birdsall.....		1,213 18	1,200		
Bolivar (including Bolivar village).....	671 57	6,615 06	20,070		
Burns (including Canaseraga village).....	54 27	2,614 31	2,450		
Caneadea.....		1,639 61	8,000		
Centerville.....		1,621 59			
Clarksville.....		1,246 81			
Cuba (including Cuba village).....		8,221 68	63,500		
Friendship (including Friendship village).....	283 40	5,834 22	35,700	\$1,500	
Genesee.....		991 67			
Granger.....		1,051 73			
Grove.....		1,801 64			
Hume.....		4,067 31		3,000	
Independence.....		1,819 05			
New Hudson.....		1,945 69			
Rushford.....		3,806 04			
Scio.....		2,170 39			
Ward.....		1,409 09			
Wellsville (including Wellsville village).....	2,948 89	17,139 59	393,732		
West Almond.....		1,437 22			
Willing.....		1,054 95		515	
Wirt (including Richburg village).....		2,315 77	15,500	500	
Total.....	\$5,746 09	\$97,224 48	\$714,280	\$5,515	

BROOME

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of corporations and special franchises	Equalized value of real estate, including village property, real estate of corporations and special franchises
Barker.....	24,551	987	\$645,818	\$639,896
Binghamton, city.....	5,711	53,668	43,709,658	43,818,574
Binghamton.....	15,611	731	295,485	296,258
Chenango.....	21,253	1,273	856,880	859,096
Colesville.....	48,499	2,525	1,280,550	1,283,840
Conklin.....	26,486	942	858,991	861,238
Dickinson (including Port Dickinson village).....	3,134	1,222	959,607	940,599
Fenton.....	20,145	1,240	998,221	977,396
Kirkwood.....	18,292	942	866,315	838,533
Lisle (including Lisle village).....	29,719	1,477	696,274	698,057
Maine.....	28,313	1,339	704,550	653,643
Nanticoke.....	15,514	549	196,571	194,795
Sanford (including part of Deposit village).....	55,503	2,805	1,593,487	1,597,600
Triangle (including Whitney Point village).....	25,345	1,633	684,009	685,777
Union (including Endicott, Johnson City and Union villages).....	14,437	15,236	11,498,180	11,526,948
Vestal.....	31,949	1,688	876,769	878,852
Windsor (including Windsor village).....	69,244	2,384	1,430,770	1,401,022
Total.....	453,796	90,641	\$68,152,134	\$68,152,135

NOTE.— For continuation of this table, see page 297.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking and city of of Broome county for the year 1918

CITIES AND TOWNS	Rate of equalisation used by board of supervisors in equalizing real estate assessments under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	TAXES
				Amount for State purposes
Barker.....	84	\$4,250		\$614 11
Binghamton, city.....	83	832,820	\$1,287,905	50,540 96
Binghamton.....	83			368 40
Chenango.....	83	700		1,419 04
Coleeville.....	83	6,550		1,520 29
Conklin.....	83			992 69
Dickinson (including Port Dickinson village).....	85	2,500		527 15
Fenton.....	85			1,148 90
Kirkwood.....	86			1,180 95
Lisle (including Lisle village).....	83	4,050	25,250	954 47
Maine.....	90	6,000		688 14
Nanticoke.....	84	600		246 00
Sanford (including part of Deposit village).....	83	5,500	93,359	2,074 50
Triangle (including Whitney Point village).....	83		52,109	965 36
Union (including Endicott, Johnson City and Union villages).....	83	152,550	52,257	12,748 63
Vestal.....	83			1,101 03
Windsor (including Windsor village).....	85	2,000	30,418	1,780 84
Total.....		\$1,017,520	\$1,541,298	\$78,853 46

NOTE.— For continuation of this table, see page 298.

BROOME

Statement of the aggregate valuation of real

CITIES AND TOWNS	Taxes — (Continued)			
	Amount for court and stenog- rapher's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Barker.....	\$35 34	\$81 48	\$2,641 69	
Binghamton, city.....	2,908 32	6,705 50	217,408 12	\$1,024,527 51
Binghamton.....	21 20	48 88	1,584 72	
Chenango.....	81 66	188 26	6,104 16	
Colesville.....	87 48	201 70	6,539 72	
Conklin.....	57 12	131 70	4,270 19	
Dickinson (including Port Dickinson village).....	30 33	69 94	2,267 59	
Fenton.....	66 10	152 43	4,942 12	
Kirkwood.....	66 80	154 03	4,993 97	
Lisle (including Lisle village).....	55 04	128 90	4,114 34	
Maine.....	39 60	91 30	2,960 05	
Nanticoke.....	14 16	32 64	1,058 20	
Sanford (including part of Deposit village).....	119 38	275 23	8,923 72	
Triangle (including Whitney Point village).....	55 55	128 08	4,152 64	
Union (including Endicott, Johnson City and Union villages).....	733 61	1,691 42	54,839 80	
Vestal.....	63 36	146 08	4,736 21	
Windsor (including Windsor vil- lage).....	102 48	236 27	7,660 52	
Total.....	\$4,537 53	\$10,461 84	\$339,197 76	\$1,024,527 51

NOTE.— For continuation of this table, see page 299.

— Continued

and personal estate in Broome county, etc.

CITIES AND TOWNS	TAXES — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Barker.....	\$8,355 96		\$8,148 97	\$19,877 55
Binghamton, city.....			378,403 02	1,680,493 43
Binghamton.....	5,010 84		2,268 88	9,302 92
Chenango.....	7,773 03		5,821 71	21,387 86
Coleville.....	12,539 86		13,366 73	34,255 78
Conklin.....	7,374 04		5,705 17	18,530 91
Dickinson (including Port Dickinson village).....	5,217 40	\$6,369 71	8,473 27	22,955 39
Fenton.....	6,879 08		3,266 75	16,455 38
Kirkwood.....	5,346 72		6,010 28	17,732 75
Lisle (including Lisle village).....	8,406 28	1,200 00	8,822 57	23,681 60
Maine.....	4,628 28		4,710 56	13,117 93
Nanticoke.....	4,015 50		2,575 29	7,941 79
Sanford (including part of Deposit village).....	11,180 51	8,074 44	26,453 95	57,101 73
Triangle (including Whitney Point village).....	4,927 12	3,097 25	10,081 38	23,407 38
Union (including Endicott, Johnson City and Union villages).....	25,927 86	121,171 05	184,867 87	401,890 24
Vestal.....	9,297 78		7,552 21	22,896 67
Windsor (including Windsor village).....	12,631 76	4,000 00	14,203 37	40,615 24
Total.....	\$139,512 02	\$143,912 45	\$690,731 98	\$2,431,734 55

NOTE.— For continuation of this table, see page 300.

BROOME*Statement of the aggregate valuation of real*

CITIES AND TOWNS	Rate of tax per \$1 of assessment, actual rate for cities and average rate for towns	RECEIPTS			
		Liquor licenses	Recording mortgages	Taxes on bank stock	From State for public schools
Barker	.0305		\$32 23		\$2,623 13
Binghamton, city		\$67,584 58	4,556 05	\$12,750 24	34,965 69
Binghamton	.0314	543 75	11 92		1,088 90
Chenango	.0249		41 88		1,980 54
Coleraine	.0266		79 15		4,763 00
Conklin	.0215		54 73		1,371 41
Dickinson (including Port Dickinson village)	.0238		136 31		1,125 42
Fenton	.0164		61 65		1,210 49
Kirkwood	.0204		125 32		2,126 66
Lisle (including Lisle village)	.0328		23 81	126 73	2,640 39
Maine	.0200		46 36		2,008 47
Nantleoke	.0402		12		1,251 96
Sanford (including part of Deposit village)	.0357	25 00	86 05	383 00	9,414 51
Triangle (including Whitney Point village)	.0342	50 00	12 08	235 76	3,409 77
Union (including Endicott, Johnson City and Union villages) ..	.0845	162 50	275 73	1,395 04	9,301 78
Vestal	.0261	50 00	41 39		2,699 33
Windsor (including Windsor village)	.0283		54 54	131 44	5,151 26
Total		\$68,415 83	\$5,639 32	\$15,022 21	\$37,094 31

NOTE.— For conclusion of this table, see page 301.

— Concluded

and personal estate in Broome county, etc.

CITIES AND TOWNS	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources, including licenses, fees and water rents	Aggregate			
Barker		\$2,655 26			
Binghamton, city	\$76,954 84	196,841 40	\$2,705,026		\$155,174
Binghamton		1,594 57			
Chenango		2,022 42		\$4,564	
Colesville		4,842 75			
Conklin		1,426 14	14,000		
Dickinson (including Port Dickinson village)		1,261 73	13,000		
Fenton		1,272 14	10,062		
Kirkwood		2,251 98		1,500	
Lisle (including Lisle village)	20 00	2,811 13			
Maine		2,654 83			
Nanticoke		1,252 08		250	
Sanford (including part of Deposit village)	385 95	10,294 51	60,600		
Triangle (including Whitney Point village)	1,038 46	4,737 07	4,000		
Union (including Endicott, Johnson City and Union villages)	10,945 52	22,080 57	398,125		
Vestal		2,780 52	1,000		
Windsor (including Windsor village)	51 00	5,888 24	5,400	300	
Total	\$69,395 77	\$265,567 44	\$3,211,213	\$8,614	
		County	180,000	80,500	
			\$3,361,213	\$37,114	\$155,174

CATTARAUGUS

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several cities and

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of cor- porations and special fran- chises	Equalised value of real estate, including village property, real estate of cor- porations and special fran- chises
Allegany (including Allegany vil- lage).....	44,989	3,356	\$1,970,064	\$2,158,868
Ashford.....	33,799	1,524	744,882	882,097
Carrollton (including Limestone vil- lage).....	26,872	1,260	869,561	829,144
Cold Spring.....	18,786	722	434,614	455,855
Conewango.....	22,846	1,142	783,780	864,192
Dayton (including South Dayton village).....	23,137	1,770	1,049,262	951,085
East Otto.....	25,236	1,062	473,150	560,310
Elko.....	14,393	302	147,938	110,835
Ellicottville (including Ellicottville village).....	28,459	1,844	1,080,278	1,057,535
Farmersville.....	29,443	976	630,972	634,611
Franklinville (including Franklin- ville village).....	31,804	3,174	1,656,025	1,688,710
Freedom.....	25,998	1,124	786,460	704,179
Great Valley.....	33,715	1,513	890,550	1,005,924
Hinadale.....	24,786	1,090	855,373	923,564
Humphrey.....	22,583	625	276,812	236,324
Ischua.....	20,540	775	453,959	438,556
Leon.....	23,023	925	546,670	489,476
Little Valley (including Little Valley village).....	18,968	1,836	866,306	766,238
Lyndon.....	21,107	549	247,682	242,467
Machias.....	25,890	1,575	807,078	846,522
Mansfield.....	24,821	867	575,312	541,535
Napoli.....	23,063	783	374,754	343,936
New Albion (including Cattaraugus village).....	22,988	2,152	1,027,958	909,322
Olean, city.....	760	17,925	11,046,656	10,960,224
Olean.....	21,086	1,324	1,220,070	1,574,134
Otto.....	20,104	839	614,883	654,280
Perryburg (including Perryburg village).....	18,238	1,123	693,687	717,341
Persia (including part of Gowanda village).....	13,296	1,800	1,290,668	1,214,899
Portville (including Portville village) Randolph (including East Randolph and Randolph villages).....	23,106	2,455	1,126,931	1,074,552
Red House.....	23,040	2,578	894,018	924,503
Salamanca, city.....	36,392	700	321,590	304,643
Salamanca.....	3,943	8,370	4,861,846	4,518,501
Salamanca.....	7,884	414	233,085	255,423
South Valley.....	23,356	497	186,242	164,748
Yorkshire (including Delavan vil- lage).....	23,580	1,639	683,016	696,496
Total.....	802,031	70,610	\$40,721,032	\$40,721,032

NOTE.— For continuation of this table, see page 303.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking towns of Cattaraugus county for the year 1918

CITIES AND TOWNS	Rate of equalisation used by board of supervisors in equalising real estate assessments under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	Taxes
				Amount for State purposes
Allegany (including Allegany village)	66	\$4,800	\$69,364	\$2,977 50
Ashford	61	12,580		1,231 20
Carrollton (including Limestone village)	76	1,800		1,143 50
Cold Spring	69	3,200		631 72
Conewango	65	8,500	82,763	1,228 47
Dayton (including South Dayton village)	80	22,350	45,182	1,339 58
East Otto	61	8,500		872 76
Elko	97	14,468		172 43
Ellicottville (including Ellicottville village)	74	25,275	93,775	1,490 10
Farmersville	72	15,900		895 19
Franklinville (including Franklinville village)	71	74,100	183,251	2,425 86
Freedom	82	18,740		994 84
Great Valley	65	2,300		1,387 46
Hinsdale	67	2,250		1,274 06
Humphrey	85	3,800		330 45
Ischua	75	13,300		621 82
Leon	82	3,450		678 34
Little Valley (including Little Valley village)	82	27,750	66,628	1,092 64
Lyndon	75	5,550		341 31
Machias	69	2,000		1,167 68
Mansfield	78	8,600		757 07
Napoli	79			473 31
New Albion (including Cattaraugus village)	82	25,150	200,442	1,285 96
Olean, city	73	178,292	1,941,446	15,328 14
Olean	56			2,166 23
Otto	69	9,600		913 59
Perrysburg (including Perrysburg village)	70	1,900		989 78
Perna (including part of Gowanda village)	78	31,800	132,061	1,715 63
Portville (including Portville village)	76	90,100		1,602 73
Randolph (including East Randolph and Randolph villages)	70	27,650	152,039	1,310 29
Red House	77	3,125		426 28
Salamanca, city	79	47,405	186,075	6,283 31
Salamanca	66			351 50
South Valley	82	2,500		230 16
Yorkshire (including Delavan village)	72	13,500	37,500	977 05
Total		\$710,235	\$3,190,526	\$57,017 93

NOTE.— For continuation of this table, see page 304.

CATTARAUGUS

Statement of the aggregate valuation of real

CITIES AND TOWNS	Taxes — (Continued)			
	Amount for court and stenog- rapher's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Allegany (including Allegany vil- lage).....	\$127 04	\$547 51	\$8,506 28	.....
Ashford.....	52 53	226 40	3,517 34	.....
Carrollton (including Limestone vil- lage).....	48 79	210 27	3,266 78	.....
Cold Spring.....	26 96	116 16	1,804 74	.....
Conewango.....	52 42	225 89	3,509 54	.....
Dayton (including South Dayton village).....	57 16	246 32	3,826 98	.....
East Otto.....	33 40	143 94	2,236 23	.....
Elko.....	7 36	31 71	492 62	.....
Ellicottville (including Ellicottville village).....	63 58	274 00	4,256 97	.....
Farmersville.....	38 20	164 61	2,557 43	.....
Franklinville (including Franklin- ville village).....	103 51	446 07	6,930 34	.....
Freedom.....	42 45	182 93	2,842 09	.....
Great Valley.....	59 20	255 13	3,963 74	.....
Hinsdale.....	54 36	234 27	3,639 76	.....
Humphrey.....	14 10	60 76	944 03	.....
Ischua.....	26 53	114 34	1,776 43	.....
Leon.....	28 94	124 73	1,937 90	.....
Little Valley (including Little Valley village).....	46 62	200 92	3,121 49	.....
Lyndon.....	14 56	62 76	975 06	.....
Machias.....	49 82	214 72	3,335 89	.....
Manasfield.....	32 30	139 21	2,162 82	.....
Napoli.....	20 19	87 03	1,352 16	.....
New Albion (including Cattaraugus village).....	54 87	236 46	3,673 80	.....
Olean, city.....	654 00	2,818 54	43,790 10	\$125,708 06
Olean.....	92 42	398 33	6,188 57	.....
Otto.....	38 96	168 00	2,609 99	.....
Perryburg (including Perryburg village).....	42 23	182 00	2,827 63	.....
Persia (including part of Gowanda village).....	73 20	315 47	4,901 29	.....
Portville (including Portville village) Randolph (including East Randolph and Randolph villages).....	68 38	294 71	4,578 73	.....
Red House.....	55 91	240 94	3,743 31	.....
Salamanca, city.....	18 19	78 39	1,217 83	.....
Salamanca.....	268 10	1,155 38	17,950 46	75,743 58
Salamanca.....	15 00	64 64	1,004 17	.....
South Valley.....	9 82	42 32	657 52	.....
Yorkshire (including Delavan vil- lage).....	41 69	179 66	2,791 29	.....
Total.....	\$2,432 81	\$10,484 52	\$162,891 31	\$201,451 64

NOTE.— For continuation of this table, see page 305.

— Continued

and personal estate in Cattaraugus county, etc.

CITIES AND TOWNS	TAXES — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Allegany (including Allegany vil- lage).....	\$15,108 93	\$5,650 00	\$19,020 97	\$51,938 23
Ashford.....	14,783 34		9,086 95	28,897 76
Carrollton (including Limestone vil- lage).....	5,193 84	3,300 26	12,477 53	25,640 97
Cold Spring.....	3,504 64		3,188 88	9,273 10
Consawango.....	4,692 40		8,924 67	18,633 39
Dayton (including South Dayton village).....	6,201 87	3,212 95	18,481 84	33,266 70
East Otto.....	5,444 81		6,015 49	14,656 63
Elko.....	2,824 60		1,186 35	4,715 07
Elliottsville (including Elliottsville village).....	7,708 79	3,313 44	16,369 70	33,476 58
Farmersville.....	4,892 85		5,093 54	13,641 82
Franklinville (including Franklin- ville village).....	11,427 49	17,290 12	19,854 50	58,477 89
Freedom.....	9,215 25		6,507 00	19,784 56
Great Valley.....	7,392 73		9,804 47	22,862 73
Hinsdale.....	11,321 84		8,481 86	25,006 14
Humphrey.....	2,024 21		2,426 30	5,799 85
Ichus.....	6,397 85		4,183 96	13,120 98
Leon.....	3,572 19		5,516 37	11,858 47
Little Valley (including Little Valley village).....	7,516 88	9,231 97	13,356 51	34,567 03
Lyndon.....	3,650 32		2,607 84	7,651 85
Macchias.....	9,155 86		10,731 33	24,655 30
Mansfield.....	6,130 29		5,509 42	14,781 11
Napoli.....	4,739 77		3,916 10	10,588 56
New Albion (including Cattaraugus village).....	7,299 93	5,182 90	19,605 39	37,339 31
Olean, city.....			142,200 00	330,468 84
Olean.....	6,316 86		2,131 76	17,294 17
Otto.....	5,647 43		4,994 65	14,372 64
Perrysburg (including Perrysburg village).....	5,462 57	900 00	7,015 37	17,419 58
Persia (including part of Gowanda village).....	8,519 30	20,729 82	23,493 74	54,748 45
Portville (including Portville village) Randolph (including East Randolph and Randolph villages).....	17,235 86	3,574 22	16,372 57	42,727 20
Red House.....	7,447 78	11,760 78	16,857 46	40,916 47
Salamanca, city.....	4,441 29		3,710 41	9,892 39
Salamanca.....			58,324 03	159,734 86
South Valley.....	8,979 12		3,250 04	8,664 47
Yorkshire (including Delavan vil- lage).....	3,011 46		1,897 66	5,848 94
Yorkshire.....	10,016 31	1,837 35	11,367 84	27,211 19
Total.....	\$227,278 66	\$85,983 81	\$502,472 50	\$1,250,013 18

NOTE.— For continuation of this table, see page 306.

CATTARAUGUS

Statement of the aggregate valuations of real

CITIES AND TOWNS	Rate of tax per \$1 of assess- ment, actual rate for cities and aver- age rate for towns	RECEIPTS			
		Liquor licenses	Record- ing mort- gages	Taxes on bank stock	From State for public schools
Allegany (including Allegany vil- lage).....	.0262	\$1,964 90	\$311 91	\$693 64	\$3,928 46
Ashford.....	.0381	343 00	268 93	.....	2,927 59
Carrollton (including Limestone village).....	.0294	343 00	198 33	.....	2,141 63
Cold Spring.....	.0211	.....	133 06	.....	1,014 48
Conewango.....	.0235	.....	136 89	827 63	2,618 86
Dayton (including South Dayton village).....	.0311	14 70	201 01	451 82	3,179 25
East Otto.....	.0304	.....	107 94	.....	1,902 96
Elko.....	.0290	.....	51	.....	502 17
Ellicottville (including Ellicott- ville village).....	.0302	.....	269 58	937 75	3,700 54
Farmersville.....	.0210	.....	158 88	.....	2,018 90
Franklinville (including Franklin- ville village).....	.0338	.....	289 62	1,832 51	2,854 32
Freedom.....	.0245	.....	129 05	.....	2,333 52
Great Valley.....	.0256	.....	320 28	.....	2,176 20
Hinsdale.....	.0291	.....	207 07	.....	2,089 13
Humphrey.....	.0206	.....	21 70	.....	1,206 63
Ischua.....	.0280	.....	59 24	.....	1,383 65
Leon.....	.0215	.....	29 77	.....	1,532 53
Little Valley (including Little Val- ley village).....	.0386	.....	93 98	666 28	4,525 36
Lyndon.....	.0302	.....	47 02	.....	1,119 02
Machias.....	.0304	.....	133 28	.....	3,854 48
Mansfield.....	.0252	.....	92 10	.....	1,513 62
Napoli.....	.0282	.....	67 07	.....	1,153 52
New Albion (including Cattaraug- us village).....	.0354	.....	129 74	2,004 42	3,204 04
Olean, city.....	.0314	18,373 78	1,249 32	19,414 46	13,992 90
Olean.....	.0141	171 50	124 37	.....	417 79
Otto.....	.0230	171 50	40 96	.....	1,371 45
Perrysburg (including Perrysburg village).....	.0250	.....	69 10	.....	1,411 31
Persia (including part of Gowanda village).....	.0447	1,824 02	219 39	1,320 61	659 10
Portville (including Portville vil- lage).....	.0351	.....	80 00	.....	3,018 84
Randolph (including East Ran- dolph and Randolph villages)...	.0443	.....	134 12	1,520 39	1,949 18
Red House.....	.0304	.....	39 61	.....	1,149 21
Salamanca, city.....	.0272	9,831 85	1,014 90	1,860 75	6,590 55
Salamanca.....	.0371	171 50	74 82	.....	813 95
South Valley.....	.0309	171 50	24 13	.....	1,097 95
Yorkshire (including Delavan vil- lage).....	.0390	.....	90 27	375 00	2,891 91
Total.....	.....	\$33,381 25	\$6,567 95	\$31,905 26	\$88,146 30

NOTE.— For conclusion of this table, see page 307.

— Concluded

and personal estate in Cattaraugus county, etc.

CITIES AND TOWNS	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources, including licenses, fees and water rents	Aggregate			
Allegany (including Allegany village)	\$1,100 00	\$7,899 91	\$49,800	\$2,360	
Ashford		3,539 82		10,400	
Carrollton (including Limestone village)	899 58	3,582 54	6,000		
Cold Spring		1,147 54			
Conewango		3,583 38			
Dayton (including South Dayton village)	262 90	4,109 68	28,400		
East Otto		2,010 90			
Elko		502 68			
Ellicottville (including Ellicottville village)	73 30	4,981 17	27,000		
Farmersville		2,177 78			
Franklinville (including Franklinville village)	451 00	5,427 45	103 950		
Freedom		2,462 57	1,818	1,545	
Great Valley		2,496 48	2,000	2,052	
Hinsdale		2,296 20	2,000		
Humphrey		1,228 33			
Ischua		1,442 89			
Leon		1,562 30			
Little Valley (including Little Valley village)	42 00	5,327 62	6,000		
Lyndon		1,166 04			
Machias		3,987 76	23,000		
Mansfield		1,605 72			
Napoli		1,220 59			
New Albion (including Cattaraugus village)	394 88	5,733 08	18,000		
Olean, city	18,000 00	71,030 46	463,282		
Olean		713 66			
Otto		1,583 91			
Perryburg (including Perrysburg village)		1,480 41			
Persia (including part of Gowanda village)	842 36	4,865 48	31,280		
Portville (including Portville village)	3,974 50	7,073 34	20,000	4,386	
Randolph (including East Randolph and Randolph villages)	1,589 02	5,192 71	49,280		
Red House		1,188 82			
Salamanca, city	16,546 27	35,844 32	385,544		
Salamanca		1,060 27			
South Valley		1,293 58			
Yorkshire (including Delavan village)		3,357 18	15,500	4,935	
Total	\$44,175 81	\$204,176 57	\$1,232,854	\$25,678	
		County	15,000	60,000	
			\$1,247,854	\$85,678	

CAYUGA

*Statement of the aggregate valuations, real and personal, amount
funds, and tax rates in the several towns*

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of cor- porations and special fran- chises	Equalized value of real estate, including village property, real estate of cor- porations and special fran- chises
Auburn, city.....	5,070	32,468	\$21,581,554	\$21,445,775
Aurelius (including Cayuga village).....	18,422	1,469	1,450,538	1,478,966
Brutus (including Weedsport village).....	12,635	2,438	1,837,733	1,842,707
Cato (including Cato and Meridian villages).....	19,525	1,588	1,011,148	995,332
Conquest.....	20,936	1,225	754,302	738,305
Fleming.....	13,484	1,031	810,310	837,241
Genoa.....	24,265	1,853	927,940	1,045,649
Ira.....	21,462	1,467	804,230	786,754
Ledyard (including Aurora village).....	22,037	1,629	1,094,736	1,149,556
Locke.....	14,899	843	506,095	498,806
Mentz (including Port Byron vil- lage).....	10,008	1,991	1,245,039	1,252,563
Montezuma.....	10,499	914	863,199	850,569
Moravia (including Moravia village).....	17,602	2,239	1,113,841	1,099,221
Niles.....	23,275	1,254	684,743	679,156
Owasco.....	12,947	1,503	1,180,490	1,177,284
Scipio.....	22,072	1,417	978,142	1,038,231
Sempronius.....	17,824	743	401,275	390,068
Sennett.....	17,588	1,481	1,197,090	1,145,610
Springport (including Union Springs village).....	13,599	1,502	905,566	975,818
Sterling (including Fairhaven vil- lage).....	27,382	2,469	1,566,058	1,478,683
Summerhill.....	14,687	804	313,100	294,876
Throop.....	11,317	963	647,738	642,278
Venice.....	24,207	1,402	781,050	818,405
Victory.....	21,197	1,258	640,384	635,348
Total.....	416,939	65,751	\$43,297,201	\$43,297,201

NOTE.— For continuation of this table, see page 309.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking and city of Cayuga county for the year 1918

CITIES AND TOWNS	Rate of equalisation used by board of supervisors in equalizing real estate assessments under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	Taxes
				Amount for State purposes
Auburn, city.....	90	\$243,403	\$759,208	\$27,375 20
Aurelius (including Cayuga village) ..	88	600		1,867 45
Brutus (including Weedsport village) ..	89	52,050	32,000	2,391 49
Cato (including Cato and Meridian villages).....	91	9,400	38,452	1,268 13
Conquest.....	91	6,505		940 07
Fleming.....	87	8,500		1,067 46
Genoa.....	79	9,000	40,000	1,331 13
Ira.....	91	16,855		1,014 28
Ledyard (including Aurora village) ..	85	57,000	134,568	1,522 87
Locke.....	91	2,600	35,000	632 85
Ments (including Port Byron village).....	89	17,025		1,602 42
Montesuma.....	91			1,073 55
Moravia (including Moravia village) ..	91	19,400	256,586	1,411 88
Niles.....	90	5,750		864 46
Owasco.....	90			1,485 92
Scipio.....	84	75,450		1,405 64
Sempronius.....	92	5,200		498 89
Sennett.....	94	5,800		1,453 26
Springport (including Union Springs village).....	82	30,900		1,270 64
Sterling (including Fairhaven village).....	95	19,600		1,891 97
Summerhill.....	95	3,100		376 99
Throop.....	90	1,000		811 92
Venice.....	85	11,050		1,046 91
Victory.....	90	12,250		818 04
Total.....		\$612,438	\$1,295,814	\$55,421 62

NOTE.— For continuation of this table, see page 310.

CAYUGA

Statement of the aggregate valuation of real

CITIES AND TOWNS	TAXES — (Continued)			
	Amount for court and stenog- rapher's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Auburn, city.....	\$1,098 88	\$5,033 78	\$99,997 69	\$498,321 71
Aurelius (including Cayuga village).....	74 96	343 39	6,812 58	
Brutus (including Weedsport village).....	96 00	439 75	8,753 77	
Cato (including Cato and Meridian villages).....	50 90	233 18	4,626 37	
Conquest.....	37 74	172 86	3,435 10	
Fleming.....	42 85	196 25	3,894 61	
Genoa.....	53 43	244 77	4,859 77	
Ira.....	40 72	186 51	3,704 15	
Ledyard (including Aurora village).....	61 13	280 02	5,554 23	
Locke.....	25 40	116 40	2,309 68	
Ments (including Port Byron vil- lage).....	64 32	294 65	5,850 23	
Montesuma.....	43 10	197 41	3,915 21	
Moravia (including Moravia village).....	56 68	259 62	5,185 62	
Niles.....	34 70	158 96	3,152 21	
Owasco.....	59 65	273 23	5,426 63	
Scipio.....	56 42	258 47	5,130 28	
Sempronius.....	20 03	91 74	1,822 91	
Sennett.....	58 34	267 23	5,300 30	
Springport (including Union Springs village).....	51 00	233 65	4,634 80	
Sterling (including Fairhaven vil- lage).....	75 91	347 73	6,908 36	
Summerhill.....	15 10	69 16	1,379 11	
Throop.....	32 59	149 30	2,966 61	
Venice.....	42 02	192 95	3,816 88	
Victory.....	32 84	150 42	2,992 80	
Total.....	\$2,224 71	\$10,191 43	\$202,429 90	\$498,321 71

NOTE.— For continuation of this table, see page 311.

— Continued

and personal estate in Cayuga county, etc.

CITIES AND TOWNS	TAXES — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Auburn, city.....			\$210,521 50	\$342,348 76
Aurelius (including Cayuga village).....	\$8,958 37	\$2,847 55	7,187 81	28,092 11
Brutus (including Weedsport village).....	10,800 47	7,820 00	16,017 28	46,318 76
Cato (including Cato and Meridian villages).....	11,390 03	2,031 70	7,259 75	26,860 06
Conquest.....	6,844 63		4,474 76	15,905 16
Fleming.....	5,710 75		3,004 63	13,916 55
Genoa.....	7,389 41		14,292 64	28,171 15
Ira.....	8,275 78		9,013 21	22,234 65
Ledyard (including Aurora village).....	8,580 71	1,100 00	8,143 70	25,242 66
Locke.....	6,079 27		5,424 32	14,587 92
Ments (including Port Byron vil- lage).....	11,818 85	6,072 13	10,038 93	35,741 53
Montesuma.....	4,941 49		3,998 24	14,169 00
Moravia (including Moravia village).....	11,792 96	7,615 00	14,781 03	41,082 79
Niles.....	9,039 93		5,102 50	18,352 76
Owasco.....	11,907 35		7,770 59	26,923 37
Scipio.....	7,530 93		6,581 16	20,962 90
Sempronius.....	4,854 60		3,738 47	11,026 64
Sennett.....	7,413 14		5,243 50	19,735 77
Springport (including Union Springs village).....	5,617 02	6,310 24	9,560 79	27,678 14
Sterling (including Fairhaven vil- lage).....	14,058 77	3,356 41	13,465 69	40,103 94
Summerhill.....	3,744 91		2,953 15	8,537 52
Throop.....	6,479 15		3,142 74	13,582 31
Venice.....	6,842 67		4,112 36	16,053 79
Victory.....	7,938 71		4,746 92	16,679 73
Total.....	\$188,009 90	\$37,153 03	\$380,555 67	\$1,374,307 97

NOTE. — For continuation of this table, see page 312.

CAYUGA

Statement of the aggregate valuation of real

CITIES AND TOWNS	Rate of tax per \$1 of assess- ment, actual rate for cities and aver- age rate for towns	RECEIPTS			
		Liquor licenses	Record- ing mort- gages	Taxes on bank stock	From State for public schools
Auburn, city	.0414	\$38,842 28	\$2,079 67	\$7,592 08	\$21,060 34
Aurelius (including Cayuga vil- lage)	.0189	349 12	141 55		1,559 86
Brutus (including Weedsport vil- lage)	.0145	1,899 66	656 20	320 00	628 48
Cato (including Cato and Meridian villages)	.0263		156 21	384 52	2,088 92
Conquest	.0209		33 37		1,669 06
Fleming	.0169		152 21		819 69
Genos	.0303	343 00	143 36	400 00	1,838 57
Ira	.0270		84 81		3,158 69
Ledyard (including Aurora village)	.0219		104 84	1,345 68	1,800 75
Locke	.0286		51 53	350 00	1,500 29
Ments (including Port Byron vil- lage)	.0282		544 40		2,965 99
Montesuma	.0164	171 50	560 34		1,045 63
Moravia (including Moravia vil- lage)	.0308		97 58	2,564 86	853 38
Niles	.0265		68 36		1,851 08
Owasco	.0228	514 50	145 12		1,178 25
Scipio	.0219		119 98		1,849 30
Sempronius	.0271		44 16		1,477 98
Sennett	.0164		171 30		1,237 48
Springport (including Union Springs village)	.0295	343 00	143 16		2,285 02
Sterling (including Fairhaven vil- lage)	.0254		148 97		2,967 93
Summerhill	.0270		18 72		1,809 40
Throop	.0209		326 30		852 41
Venice	.0202		125 72		1,749 69
Victory	.0255		138 38		1,487 01
Total		\$36,873 06	\$6,256 19	\$12,967 14	\$59,397 14

NOTE.— For conclusion of this table, see page 313.

— Concinded

and personal estate in Cayuga county, etc.

CITIES AND TOWNS	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources including licenses, fees and water rents	Aggregate			
Auburn, city.....	\$86,987 70	\$151,552 07	\$1,292,194		
Aurelius (including Cayuga village).....		2,050 52			
Brutus (including Weedsport village).....		2,914 34			
Cato (including Cato and Meridian villages).....	81 00	2,710 65	6,500	\$1,325	
Conquest.....		1,702 43			
Fleming.....		970 80			
Genoa.....		2,724 93	4,950		
Ira.....		3,243 50			
Ledyard (including Aurora village).....		3,251 27	1,000		
Locke.....		1,901 82	4,000		
Mentz (including Port Byron village).....	711 00	4,221 39	17,500	1,000	
Montesuma.....		1,777 52			
Moravia (including Moravia village).....		3,514 82			
Niles.....		1,919 44			
Owasco.....		1,837 87			
Scipio.....		1,960 23			
Sempronius.....		1,522 14		1,050	
Seannett.....		1,398 78			
Springport (including Union Springs village).....	283 91	3,055 09			
Sterling (including Fairhaven village).....	75 00	3,181 90		250	
Summerhill.....		1,522 12			
Throop.....		1,178 71			
Venice.....		1,875 41			
Victory.....		1,625 39			
Total.....	\$88,138 61	\$203,622 14		\$3,625	
		County.....		80,266	
			\$1,326,144	\$83,891	

CHAUTAUQUA

*Statement of the aggregate valuations, real and personal, amount
funds, and tax rates in the several cities and*

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of cor- porations and special fran- chises	Equalised value of real estate, including village property, real estate of cor- porations and special fran- chises
Arkwright.....	22,083	843	\$329,764	\$354,414
Busti (including Lakewood village).....	30,168	2,351	1,894,651	1,930,504
Carroll.....	20,658	1,714	854,025	802,446
Charlotte (including Sinclairville vil- lage).....	22,964	1,308	525,605	546,283
Chautauqua (including Mayville vil- lage).....	41,318	3,933	3,631,054	3,371,384
Cherry Creek (including Cherry Creek village).....	22,957	1,630	610,900	599,117
Clymer.....	21,985	1,341	781,435	761,603
Dunkirk, city.....	2,270	17,441	10,126,774	11,514,745
Dunkirk.....	3,362	429	762,230	866,702
Ellery (including Bemus Point vil- lage).....	30,098	1,876	1,578,769	1,383,973
Ellicott (including Celeron and Fal- coner villages).....	19,065	5,216	3,092,894	3,033,243
Ellington.....	23,081	1,317	455,886	447,092
French Creek.....	21,832	941	373,520	370,952
Gerry.....	21,992	1,194	767,810	661,547
Hanover (including Forestville and Silver Creek villages).....	30,402	6,465	4,441,375	4,467,403
Harmony (including Panama vil- lage).....	54,734	3,072	2,141,982	1,846,744
Jamestown, city.....	4,364	37,780	23,619,510	24,708,248
Kiantone.....	11,456	641	367,994	367,792
Mina.....	22,028	1,021	460,545	469,259
Poland.....	22,447	1,442	830,490	886,500
Pomfret (including Fredonia village).....	26,491	7,535	5,799,272	5,055,490
Portland (including Brocton village).....	21,347	3,352	3,175,079	2,930,676
Ripley.....	30,761	2,482	2,222,085	1,894,979
Sheridan.....	22,675	2,077	3,147,515	2,743,832
Sherman (including Sherman vil- lage).....	22,980	1,732	938,762	938,249
Stockton.....	29,037	1,830	1,019,925	975,857
Villenova.....	22,826	1,148	468,577	465,357
Westfield (including Westfield vil- lage).....	29,341	4,707	4,031,845	4,055,473
Total.....	655,702	116,818	\$78,449,863	\$78,449,863

NOTE.— For conclusion of this table, see page 315.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking towns of Chautauqua county for the year 1918

CITIES AND TOWNS	Rate of equalisation used by board of supervisors in equalising real estate assessments under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	Taxes
				Amount for State purposes
Arkwright	73			\$416 02
Busti (including Lakewood village)	77	\$68,900		2,348 20
Carroll	83	16,050		961 00
Charlotte (including Sinclairville village)	75	11,950		656 50
Chautauqua (including Mayville village)	84	50,200	\$58,182	4,017 30
Cherry Creek (including Cherry Creek village)	80		41,047	703 40
Clymer	80	24,550	35,038	923 07
Dunkirk, city	69	86,300	628,041	13,760 13
Dunkirk	69			878 31
Ellery (including Bemus Point village)	89	17,650		1,645 62
Ellicott (including Celeron and Falconer villages)	80		34,612	3,561 40
Ellington	80	9,230		535 74
French Creek	79	2,000		437 94
Gerry	91	12,975		791 93
Hanover (including Forestville and Silver Creek villages)	78	71,510	202,003	5,329 23
Harmony (including Panama village)	91	29,840		2,203 32
Jamestown, city	75	212,050	2,060,407	29,258 54
Kinastone	78	1,500		433 60
Mina	77	2,000		553 35
Poland	73	4,400		1,046 12
Pomfret (including Fredonia village)	90	18,900	71,944	5,957 85
Portland (including Brocton village)	85	58,250	63,777	3,509 39
Ripley	92	58,400	43,419	2,288 67
Sheridan	90	76,400		3,311 32
Sherman (including Sherman village)	78	39,250	58,026	1,147 68
Stockton	82	32,900		1,184 43
Villanova	79	4,300	129,700	551 83
Westfield (including Westfield village)	78	58,800		4,830 60
Total		\$968,305	\$3,426,196	\$93,242 49

NOTE.— For conclusion of this table, see page 316.

CHAUTAUQUA

Statement of the aggregate valuation of real

CITIES AND TOWNS	TAXES — (Continued)			
	Amount for court and stenog- rapher's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Arkwright.....	\$20 70	\$76 51	\$783 25	.....
Busti (including Lakewood village).....	112 77	431 77	4,420 00	.....
Carroll.....	46 86	175 76	1,808 89	.....
Charlotte (including Sinclairville vil- lage).....	31 90	120 52	1,233 84	.....
Chautauqua (including Mayville vil- lage).....	196 90	738 72	7,561 74	.....
Cherry Creek (including Cherry Creek village).....	35 00	129 34	1,324 01	.....
Clymer.....	44 50	169 74	1,737 50	.....
Dunkirk, city.....	679 71	2,530 48	25,900 60	\$100,491 92
Dunkirk.....	43 39	161 52	1,653 23	.....
Ellery (including Bemus Point vil- lage).....	80 83	302 63	3,097 53	.....
Ellicott (including Celeron and Fal- coner villages).....	177 14	654 89	6,703 60	.....
Ellington.....	26 12	98 41	1,006 85	.....
French Creek.....	21 67	80 53	824 33	.....
Gerry.....	38 64	145 62	1,490 65	.....
Hanover (including Forestville and Silver Creek villages).....	260 90	979 97	10,031 19	.....
Harmony (including Panama vil- lage).....	107 84	405 16	4,147 29	.....
Jamestown, city.....	1,443 60	5,380 92	55,076 08	415,255.03
Kiantone.....	21 50	79 73	816 15	.....
Mina.....	27 41	101 75	1,041 57	.....
Poland.....	51 77	192 37	1,969 11	.....
Pomfret (including Fredonia village).....	295 25	1,095 56	11,214 42	.....
Portland (including Brocton village).....	171 15	645 82	6,605 70	.....
Ripley.....	110 44	420 85	4,307 96	.....
Sheridan.....	160 25	608 88	6,232 86	.....
Sherman (including Sherman vil- lage).....	54 79	211 04	2,160 28	.....
Stockton.....	57 00	217 80	2,229 45	.....
Villenova.....	27 17	101 47	1,038 04	.....
Westfield (including Westfield vil- lage).....	236 84	888 27	9,092 60	.....
Total.....	\$4,582 04	\$17,145 53	\$175,510 51	\$515,746 95

NOTE. — For continuation of this table, see page 317.

— Continued

and personal estate in Chautauqua county, etc.

CITIES AND TOWNS	TAXES — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Arkwright.....	\$8,266 65		\$4,348 81	\$13,911 94
Busti (including Lakewood village).....	11,138 75	\$12,648 88	16,529 12	47,629 49
Carroll.....	5,887 39		9,028 48	17,908 38
Charlotte (including Sinclairville vil- lage).....	6,330 05	2,622 20	10,752 33	21,747 24
Chautauqua (including Mayville vil- lage).....	16,020 65	4,946 64	52,362 85	85,844 80
Cherry Creek (including Cherry Creek village).....	7,548 18	3,862 15	9,763 87	23,365 95
Clymer.....	7,655 70		10,530 59	21,061 10
Dunkirk, city.....			125,650 00	269,012 84
Dunkirk.....	23,154 96		9,350 00	35,241 41
Ellery (including Bemus Point vil- lage).....	9,302 67	1,901 91	11,149 95	27,481 14
Ellicott (including Celeron and Fal- coner villages).....	14,278 46	21,959 04	47,268 76	94,603 29
Ellington.....	6,283 70		6,330 63	14,283 25
French Creek.....	7,260 24		3,960 97	12,585 68
Gerry.....	9,918 71		6,769 85	19,155 40
Hanover (including Forestville and Silver Creek villages).....	26,358 95	4,385 71	39,595 22	98,941 17
Harmony (including Panama vil- lage).....	19,046 45	1,309 26	9,575 57	36,794 89
Jamestown, city.....			314,179 00	820,593 17
Kiantone.....	3,460 96		4,884 69	9,696 63
Mina.....	6,134 75		7,449 80	15,308 63
Poland.....	12,938 17		9,160 54	25,358 08
Pomfret (including Fredonia village).....	22,294 80	23,640 71	44,864 79	109,353 38
Portland (including Brocton village).....	16,332 15	7,005 28	23,108 31	57,377 30
Ripley.....	10,406 78		13,138 31	30,673 09
Sheridan.....	12,695 45		10,101 70	33,110 46
Sherman (including Sherman vil- lage).....	8,674 21	5,267 98	16,610 15	34,126 13
Stockton.....	10,191 19		12,225 41	26,105 28
Villanova.....	9,077 23		6,122 04	16,917 78
Westfield (including Westfield vil- lage).....	18,646 69	25,361 51	33,037 03	92,093 54
Total.....	\$321,303 89	\$114,911 27	\$867,838 67	\$2,110,281 35

NOTE.— For continuation of this table, see page 318.

CHAUTAUQUA

Statement of the aggregate valuation of real

CITIES AND TOWNS	Rate of tax per \$1 of assess- ment, actual rate for cities and aver- age rate for towns	RECEIPTS			
		Liquor licences	Record- ing mort- gages	Taxes on bank stock	From State for public schools
Arkwright	.0420		\$46 34		\$1,259 61
Busti (including Lakewood village)	.0242		260 31		3,836 71
Carroll	.0205		150 15		2,536 83
Charlotte (including Sinclairville village)	.0404		49 84		4,029 01
Chautauqua (including Mayville village)	.0233		262 01	\$581 82	2,142 77
Cherry Creek (including Cherry Creek village)	.0382		114 50	410 47	2,667 98
Clymer	.0261		84 22	350 38	2,946 25
Dunkirk, city	.0282	\$17,965 85	1,510 30	6,280 42	13,366 73
Dunkirk	.0462	171 50	96 40		1,006 10
Ellery (including Bemus Point vil- lage)	.0172		135 18		3,297 78
Ellicott (including Celeron and Falconer villages)	.0302		317 82	346 12	1,292 09
Ellington	.0307		79 67		3,522 51
French Creek	.0335		62 50		2,044 17
Gerry	.0245		58 96		1,510 28
Hanover (including Forestville and Silver Creek villages)	.0219	2,361 80	794 19	2,020 03	7,453 30
Harmony (including Panama vil- lage)	.0169		128 16		4,360 20
Jamestown, city	.0440	27,393 18	1,982 72	20,604 07	25,523 78
Kiantone	.0262		77 06		814 57
Mina	.0330		27 40		2,782 51
Poland	.0303		147 36		1,665 42
Pomfret (including Fredonia vil- lage)	.0187		447 72	719 44	5,931 09
Portland (including Brocton vil- lage)	.0177		241 88	637 77	4,485 03
Ripley	.0134		132 45	434 19	2,464 10
Sheridan	.0102		285 32		1,550 96
Sherman (including Sherman vil- lage)	.0348		90 36	580 25	3,834 35
Stockton	.0247		121 01		2,919 25
Villenoa	.0357		81 09		1,914 48
Westfield (including Westfield vil- lage)	.0225		230 38	1,297 00	8,574 54
Total		\$47,892 33	\$8,015 30	\$34,261 96	\$119,732 40

NOTE.— For conclusion of this table, see page 319.

— Concluded

and personal estate in Chautauqua county, etc.

CITIES AND TOWNS	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources, licenses, fees and water rents	Aggregate			
Arkwright		\$1,305 95			
Busti (including Lakewood village)	\$83 65	4,180 87	\$44,400		
Carroll		2,686 98			
Charlotte (including Sinclairville village)	866 91	4,945 76	1,000		
Chautauqua (including Mayville village)		2,986 60	86,400		\$2,125
Cherry Creek (including Cherry Creek village)	984 51	4,177 46	43,700		
Clymer		3,380 85	7,000		
Dunkirk, city	27,117 01	66,240 31	238,618		
Dunkirk		1,274 00			
Elery (including Bemus Point village)	70 00	3,502 96		\$585	
Ellicott (including Celeron and Falconer villages)	565 14	2,521 17	61,250		
Ellington		3,602 18	5,500		
French Creek		2,106 67			
Gerry		1,569 24			
Hanover (including Forestville and Silver Creek villages)	627 87	13,257 19	30,825		
Harmony (including Panama village)	71 00	4,559 36	11,942	4,942	
Jamestown, city	90,381 61	165,885 36	1,325,589		
Kiantone		891 63	2,300		
Mina		2,809 91			
Poland		1,812 78		2,500	
Pomfret (including Fredonia village)	17,736 49	24,834 74	107,950		15,461
Portland (including Brocton village)		5,364 68	53,282		
Ripley		3,030 74			
Sheridan		1,836 28	2,000		
Sherman (including Sherman village)	7,999 94	12,504 90	42,000		
Stockton		3,040 26			
Villanova		1,995 57		5,763	
Westfield (including Westfield village)	506 00	10,607 92	140,600		
Total	\$147,010 13	\$356,912 12	\$2,204,356		
		County	60,000		
			\$2,264,356	\$13,700	\$17,586

CHEMUNG

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of cor- porations and special fran- chises	Equalized value of real estate, including village property, real estate of cor- porations and special fran- chises
Ashland (including Wellsburg vil- lage).....	8,750	828	\$640,935	\$695,133
Baldwin.....	15,909	539	185,424	172,750
Big Flats.....	26,097	1,495	1,113,196	1,202,343
Catlin.....	23,304	834	355,860	339,065
Chemung.....	29,300	1,383	969,676	989,804
Elmira, city.....	4,816	40,093	33,502,079	33,034,869
Elmira (including part of Elmira Heights village).....	13,575	1,971	1,403,007	1,451,648
Erin.....	26,817	840	398,970	330,629
Horseheads (including Horseheads village and part of Elmira Heights village).....	21,880	6,033	3,111,588	3,332,397
Southport.....	28,335	2,320	1,864,133	1,902,823
Van Etten (including Van Etten vil- lage).....	24,787	1,116	699,636	705,996
Veteran.....	22,775	1,565	646,526	683,540
Total.....	246,345	59,017	\$44,891,024	\$44,891,024

CHENANGO

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns

Afton (including Afton village).....	28,192	1,809	\$1,054,240	\$986,716
Bainbridge (including Bainbridge village).....	21,234	2,004	968,796	1,016,174
Columbus.....	23,068	794	515,611	460,731
Coventry.....	29,557	793	430,605	342,813
German.....	16,841	412	139,732	122,606
Greene (including Greene Village)...	45,782	2,959	1,700,467	1,768,301
Guilford.....	37,964	1,963	1,372,732	1,235,638
Lincklaen.....	16,189	532	181,620	158,600
McDonough.....	24,149	825	278,362	230,665
New Berlin (including New Berlin village).....	28,486	2,442	1,148,205	1,165,837
North Norwich.....	17,619	699	570,722	487,881
Norwich, city.....	1,065	8,342	3,546,103	4,648,239
Norwich.....	25,655	1,201	799,689	701,689
Otselic.....	23,468	967	434,873	578,848
Oxford (including Oxford village)...	36,878	3,073	1,721,869	1,567,375
Pharsalia.....	24,506	699	238,735	208,223
Pitcher.....	17,563	656	280,520	258,571
Plymouth.....	25,242	969	457,130	381,398
Preston.....	21,232	640	358,161	306,532
Sherburne (including Sherburne vil- lage and part of Earlville village)...	27,087	2,808	1,558,412	1,466,114
Smithville.....	30,750	932	425,984	362,454
Smyrna (including Smyrna village)...	25,226	1,139	563,828	484,826
Total.....	547,753	36,648	\$18,740,396	\$18,740,396

NOTE.—For continuation of this table, see page 321.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking and city of Chemung county for the year 1918

CITIES AND TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessments under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	Taxes
				Amount for State purposes
Ashland (including Wellsburg village).....	80	\$8,170		\$750 96
Baldwin.....	90	200		184 70
Big Flats.....	80	5,950		1,290 11
Catlin.....	90	800		362 90
Chemung.....	85	2,000		1,058 99
Elmira, city.....	89	1,133,650	\$1,301,497	36,483 20
Elmira (including part of Elmira Heights villages).....	82	19,000		1,570 29
Erin.....	90			406 44
Horseheads (including Horseheads village and part of Elmira Heights village).....	82	4,900	90,344	3,563 39
Southport.....	85	8,000		2,040 30
Van Etten (including Van Etten village).....	85	3,000		757 05
Veteran.....	81	4,000		734 15
Total.....		\$1,189,670	\$1,391,841	\$49,202 48

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking and city of Chenango county for the year 1918

Afton (including Afton village).....	78	\$13,090	\$115,648	\$1,375 5
Bainbridge (including Bainbridge village).....	69	23,000		1,429 76
Columbus.....	81	4,200		639 68
Coventry.....	91	13,110		489 70
German.....	83			168 69
Greene (including Greene village).....	70	65,050	98,166	2,522 55
Guilford.....	81	24,400		1,233 72
Lincklaen.....	83			218 21
McDonough.....	88			317 36
New Berlin (including New Berlin village).....	71	29,750	91,484	1,513 56
North Norwich.....	85	13,650		690 04
Norwich, city.....	55	96,900	764,451	6,528 63
Norwich.....	93	5,000		972 30
Otselic.....	83	9,500	52,696	517 80
Oxford (including Oxford village).....	80	98,750	186,260	2,292 35
Pharsalia.....	83	2,475		289 90
Pitcher.....	79	8,200		367 04
Plymouth.....	87	3,200		529 15
Preston.....	85	5,400		429 17
Sherburne (including Sherburne village and part of Earlville village).....	77	86,850	336,585	2,136 65
Smithville.....	85	3,000		502 81
Smyrna (including Smyrna village).....	84	17,750		595 16
Total.....		\$522,275	\$1,645,290	\$25,759 82

NOTE.—For continuation of this table, see page 322.

CHEMUNG

Statement of the aggregate valuation of real

CITIES AND TOWNS	TAXES — (Continued)			
	Amount for court and stenographer's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Asaland (including Wallsburg village).....	\$46 10	\$138 10	\$2,600 53	.....
Baldwin.....	11 33	33 96	1,804 89	.....
Big Flats.....	79 20	237 23	8,137 71	.....
Catlin.....	22 28	66 73	1,939 93	.....
Chemung.....	65 03	194 73	6,791 95	.....
Elmira, city.....	2,239 75	6,708 58	194,837 03	\$415,470 42
Elmira (including part of Elmira Heights village).....	96 40	288 75	8,840 12	.....
Erin.....	24 95	74 73	2,672 40	.....
Horseheads (including Horseheads village and part of Elmira Heights village).....	218 76	655 24	20,978 46	.....
Southport.....	125 26	375 17	11,395 05	.....
Van Etten (including Van Etten village).....	46 47	139 20	4,165 24	.....
Veteran.....	45 07	134 99	4,502 61	.....
Total.....	\$3,020 60	\$9,047 41	\$270,165 92	\$415,470 42

CHENANGO

Statement of the aggregate valuation of real

Afton (including Afton village)....	\$68 34	\$250 63	\$8,039 89	.....
Bainbridge (including Bainbridge village).....	71 03	260 50	8,356 51	.....
Columbus.....	31 78	116 55	3,738 72	.....
Coventry.....	24 33	89 23	2,862 14	.....
German.....	8 38	30 73	985 95	.....
Greene (including Greene village)...	125 33	459 60	14,743 52	.....
Guilford.....	86 13	315 88	10,133 02	.....
Lincklaen.....	10 84	39 76	1,275 37	.....
McDonough.....	15 76	57 83	1,884 89	.....
New Berlin (including New Berlin village).....	81 65	299 46	8,846 29	.....
North Norwich.....	34 28	125 72	4,033 04	.....
Norwich, city.....	324 35	1,189 49	38,157 79	\$52,247 99
Norwich.....	48 31	177 14	5,682 80	.....
Otselic.....	26 55	97 34	3,026 38	.....
Oxford (including Oxford village)...	113 89	417 65	13,398 06	.....
Pharsalia.....	14 41	52 81	1,694 56	.....
Pitcher.....	18 23	66 87	2,145 25	.....
Plymouth.....	26 28	96 40	3,092 72	.....
Preston.....	21 32	78 19	2,506 38	.....
Sherburne (including Sherburne village and part of Earlville village).....	106 16	389 30	12,488 08	.....
Smithville.....	24 99	91 62	2,938 78	.....
Smyrna (including Smyrna village)...	34 35	125 98	3,478 53	.....
Total.....	\$1,316 69	\$4,828 68	\$153,510 67	\$52,247 99

NOTE.— For continuation of this table, see page 323.

— Continued

and personal estate in Chemung county, etc.

CITIES AND TOWNS	TAXES — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Ashland (including Wellsburg vil- lage).....	\$7,623 37	\$2,892 27	\$3,957 39	\$20,008 72
Baldwin.....	4,455 11		1,822 98	7,812 97
Big Flats.....	13,017 43		6,717 41	29,479 09
Catlin.....	5,808 30		3,595 62	11,795 76
Chemung.....	12,332 84		6,472 67	26,916 21
Elmira, city.....			239,635 03	895,374 01
Elmira (including part of Elmira Heights village).....	12,915 35	5,083 89	8,203 59	36,998 39
Erin.....	6,519 22		4,760 27	14,458 01
Horseheads (including Horseheads village and part of Elmira Heights village).....	10,365 71	15,945 85	46,645 62	98,373 03
Southport.....	10,827 72		10,896 07	35,659 57
Van Etten (including Van Etten vil- lage).....	7,052 89	1,725 00	8,513 53	22,399 38
Veteran.....	8,909 90		7,563 63	21,890 35
Total.....	\$99,827 84	\$25,647 01	\$348,783 81	\$1,221,165 49

— Continued

and personal estate in Chenango county, etc.

Afton (including Afton village).....	\$2,072 34		\$13,744 10	\$25,550 89
Bainbridge (including Bainbridge village).....	3,994 44		12,244 12	26,356 36
Columbus.....	1,775 75		3,482 31	9,784 79
Coventry.....	1,475 95		3,212 42	8,153 77
German.....	1,109 87		2,502 18	4,805 80
Greene (including Greene village).....	2,735 28		19,841 05	40,427 33
Guilford.....	5,869 48		14,420 42	32,058 65
Lincklaen.....	1,124 84		1,293 42	3,962 44
McDonough.....	1,012 35		5,973 71	9,261 90
New Berlin (including New Berlin village).....	3,949 08		15,294 08	29,984 12
North Norwich.....	1,482 92		3,415 48	9,781 48
Norwich, city.....			50,202 39	148,650 64
Norwich.....	3,342 15		4,459 68	14,682 38
Otselic.....	1,130 04		6,622 40	11,420 51
Oxford (including Oxford village).....	4,535 68	\$10,146 35	20,251 91	51,155 89
Pharsalia.....	1,154 80		2,353 38	5,559 86
Pitcher.....	1,802 24		2,719 88	7,119 51
Plymouth.....	1,071 60		3,946 24	8,762 39
Preston.....	1,049 04		3,750 29	7,836 39
Sherburne (including Sherburne vil- lage and part of Earlville village).....	6,140 95	9,140 89	11,739 98	42,142 01
Smithville.....	1,693 77		5,622 62	10,874 59
Smyrna (including Smyrna village).....	2,246 20		6,075 66	12,555 88
Total.....	\$50,768 77	\$19,287 24	\$213,167 72	\$520,887 58

NOTE.— For continuation of this table, see page 324.

CHEMUNG

Statement of the aggregate valuation of real

CITIES AND TOWNS	Rate of tax per \$1 of assess- ment, actual rate for cities and aver- age rate for towns	RECEIPTS			
		Liquor licenses	Record- ing mort- gages	Taxes on bank stock	From State for public schools
Ashland (including Wellsburg vil- lage).....	.0308		\$94 56		\$1,160 57
Baldwin.....	.0420		17 60		1,270 87
Big Flats.....	.0263		140 12		1,664 54
Catlin.....	.0330		26 28		7,991 02
Chemung.....	.0277		127 54		2,745 35
Elmira, city.....	.0271	\$43,439 06	2,367 79	\$13,014 97	27,817 51
Elmira (including part of Elmira Heights village).....	.0260		162 88		1,208 56
Erin.....	.0362		45 60		2,194 24
Horseheads (including Horseheads village and part of Elmira Heights village).....	.0315	4 90	369 93	903 45	4,167 44
Southport.....	.0190		289 61		2,570 77
Van Etten (including Van Etten village).....	.0318		170 39		2,549 32
Veteran.....	.0336		39 62		2,448 88
Total.....		\$43,443 96	\$3,851 92	\$13,918 42	\$51,789 07

CHENANGO

Statement of the aggregate valuation of real

Afton (including Afton village).....	.0239		\$49 21		\$3,688 0
Bainbridge (including Bainbridge village).....	.0265		109 30	\$1,156 48	3,044 77
Columbus.....	.0188		23 44		1,660 52
Coventry.....	.0183		13 74		1,630 84
German.....	.0343		21 49		1,309 92
Greene (including Greene village).....	.0228		112 38	981 66	3,533 61
Guilford.....	.0229		68 82		4,396 76
Lincklaen.....	.0218		15 71		1,746 69
McDonough.....	.0332		24 79		1,555 27
New Berlin (including New Berlin village).....	.0254	\$4 90	73 40	914 84	5,439 00
North Norwich.....	.0167		58 84		1,565 56
Norwich, city.....	.0398	9,376 11	375 86	7,644 51	7,203 30
Norwich.....	.0182		56 49	526 95	2,357 86
Otselic.....	.0257		13 19	1,862 60	2,900 65
Oxford (including Oxford village).....	.0280		78 63		2,708 85
Pharsalia.....	.0230		28 13		1,750 45
Pteter.....	.0246		23 98		1,172 67
Plymouth.....	.0190		22 39		2,200 67
Preston.....	.0215		39 05		1,306 21
Sherburne (including Sherburne village and part of Earlville vil- lage).....	.0256	49 00	122 81	3,365 85	5,696 96
Smithville.....	.0253		35 61		1,942 40
Smyrna (including Smyrna village).....	.0215		42 34		2,573 92
Total.....		\$9,430 01	\$1,409 60	\$16,452 89	\$61,384 89

NOTE.— For conclusion of this table, see page 325.

— Concluded

and personal estate in Chemung county, etc.

CITIES AND TOWNS	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources, including licenses, fees and water rents	Aggregate			
Ashland (including Wellsburg village)	\$770 55	\$2,025 68	\$4,550		
Baldwin		1,288 47			
Big Flats		1,804 66	28,645		
Catlin		2,017 30		\$50	
Chemung		2,872 89			
Elmira, city	145,647 06	232,286 39	2,619,000		
Elmira (including part of Elmira Heights village)	382 70	1,754 14	4,800		
Erin		2,239 84			
Horseheads (including Horseheads village and part of Elmira Heights village)	574 06	6,019 78	35,610		
Southport		2,860 38	3,300		
Van Etten (including Van Etten village)	71 00	2,790 71	14,500		
Veteran		2,488 50	750		
Total	\$147,445 37	\$260,448 74	\$2,711,455		
		County	154,240		
			\$2,865,695	\$50	

— Concluded

and personal estate in Chenango county, etc.

Afton (including Afton village)		\$3,737 22	\$11,000		
Bainbridge (including Bainbridge village)		4,310 55	8,500		
Columbus		1,683 96			
Coventry		1,644 58			
German		1,331 41			
Greene (including Greene village)		4,627 65	2,550	\$975	
Guilford		4,465 58	600		
Lincklaen		1,762 40			
McDonough		1,580 06	3,800		
New Berlin (including New Berlin village)		6,432 14	28,000		
North Norwich		1,624 40			
Norwich, city	\$5,430 46	30,030 24	211,138	17,800	\$12,450
Norwich		2,941 30			
Otselic		4,776 44	15,000	250	
Oxford (including Oxford village)		2,787 48			
Pharsalia		1,778 58			
Pitcher		1,196 65			
Plymouth		2,223 06			
Preston		1,345 26			
Sherburne (including Sherburne village and part of Earlville village)	110 00	9,344 62	56,000		
Smithville		1,978 01			
Smyrna (including Smyrna village)		2,616 26			
Total	\$5,540 46	\$94,217 85	\$336,588	\$19,025	\$12,450
		County	16,000	11,246	
			\$352,588	\$30,271	

CLINTON

*Statement of the aggregate valuations, real and personal, amount
funds, and tax rates in the several towns*

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of cor- porations and special fran- chises	Equalized value of real estate, including village property, real estate of cor- porations and special fran- chises
Altona.....	53,733	2,328	\$269,794	\$294,913
Ausable (including part of Keesville village).....	22,475	1,968	500,181	550,601
Beekmantown.....	36,000	1,862	467,140	471,100
Black Brook.....	75,337	1,962	202,250	224,216
Champlain (including Champlain and Rouses Point villages).....	29,460	4,579	970,610	998,157
Chazy.....	33,029	3,187	677,098	661,506
Clinton.....	40,658	1,386	189,745	220,169
Dannemora (including Dannemora village).....	22,971	4,532	370,267	364,012
Ellenburg.....	64,871	2,965	427,095	490,889
Mooers (including Mooers village)...	50,573	3,175	396,155	442,318
Peru.....	46,445	2,356	626,010	631,317
Plattsburg, city.....	3,000	10,134	3,660,190	3,467,509
Plattsburg.....	25,761	2,380	847,040	778,848
Saranac.....	68,100	3,114	461,922	462,852
Schuyler Falls.....	21,760	1,633	404,636	410,716
Total.....	504,173	47,561	\$10,469,123	\$10,469,123

COLUMBIA

*Statement of the aggregate valuations, real and personal, amount
funds, and tax rates in the several towns*

Ancram.....	26,056	1,110	\$878,245	\$951,258
Austerlits.....	28,810	889	401,327	352,103
Chnaon.....	19,792	1,057	1,153,937	1,108,095
Chatham (including part of Chat- ham village).....	31,195	8,301	2,636,993	2,609,182
Claverack (including Philmont vil- lage).....	30,061	4,403	2,606,055	2,517,862
Clerinont.....	11,355	881	758,293	793,266
Copake.....	24,451	1,368	1,013,851	979,404
Gallatin.....	23,183	780	400,359	384,847
Germantown.....	7,374	1,745	877,194	894,996
Ghent (including part of Chatham village).....	26,885	3,118	2,194,497	2,166,114
Greenport.....	9,685	1,470	2,269,758	2,449,808
Hillsdale.....	33,940	1,313	698,095	673,605
Hudson, city.....	2,000	11,544	5,163,389	5,278,041
Kinderhook (including Kinderhook and Valatie villages).....	20,096	3,346	1,636,461	1,690,465
Livingston.....	24,187	1,522	839,329	830,577
New Lebanon.....	41,016	1,369	698,849	670,243
Stockport.....	21,859	2,313	1,394,262	1,387,867
Stuyvesant.....	13,175	1,841	1,518,070	1,544,383
Taghkanic.....	45,896	741	385,750	372,598
Total.....	440,516	44,111	\$27,554,714	\$27,554,714

NOTE.— For continuation of this table, see page 327.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking and city of Clinton county for the year 1918

CITIES AND TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessments under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	TAXES
				Amount for State purposes
Altona.....	71			\$597 02
Ausable (including part of Keeseville village).....	71	\$46,250	\$197,383	1,208 26
Beekmantown.....	77	50		953 80
Black Brook.....	70	630		455 17
Champlain (including Champlain and Rouses Point villages).....	76	33,200	192,269	2,087 89
Chazy.....	80	10,060		1,350 50
Clinton.....	67			445 72
Dannemora (including Dannemora village).....	79	2,880		742 78
Ellenburg.....	68	7,550		1,009 04
Mooers (including Mooers village).....	70	6,300		908 18
Peru.....	77	13,550		1,305 47
Plattsburg, city.....	82	202,150	838,248	7,428 35
Plattsburg.....	85			1,576 69
Saranac.....	78	2,100		941 24
Scauyler Falls.....	77	6,200		844 00
Total.....		\$330,910	\$1,227,900	\$21,863 06

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking and city of Columbia county for the year 1918

Anoram.....		\$3,350		\$1,159 88
Austerlitz.....		4,000		483 31
Canaan.....		1,620		1,506 12
Chatham (including part of Chatham village).....		33,010	\$125,541	3,586 01
Claverack (including Philmont village).....		41,500	74,833	3,473 60
Clermont.....		35,120		1,124 29
Copake.....		23,250		1,367 60
Gallatin.....		1,083		523 79
Germantown.....		9,725		1,227 90
Ghent (including part of Chatham village).....		21,525		2,969 09
Greenport.....		32,500		3,369 02
Hillsdale.....		18,750		929 67
Hudson, city.....		231,435	918,116	7,477 53
Kinderhook (including Kinderhook and Valatie villages).....		19,400	316,914	2,320 65
Livingston.....		16,100		1,149 12
New Lebanon.....		500		910 34
Stockport.....		3,500		1,888 38
Stuyvesant.....		47,500		2,160 52
Taghkanic.....		7,750		516 21
Total.....		\$556,618	\$1,435,404	\$38,153 03

NOTE.— For continuation of this table, see page 328.

CLINTON

Statement of the aggregate valuation of real

CITIES AND TOWNS	TAXES — (Continued)			
	Amount for court and stenographer's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Altona.....	\$22 65	\$72 20	\$3,173 85	
Ausable (including part of Keeseville village).....	45 84	160 30	6,423 25	
Beekmantown.....	36 18	126 55	5 497 27	
Black Brook.....	17 27	60 37	1,992 84	
Champlain (including Champlain and Rouses Point villages).....	79 81	277 00	11,099 46	
Chazy.....	51 58	180 35	7,227 07	
Clinton.....	17 21	59 10	2,369 36	
Dannemora (including Dannemora village).....	28 17	98 55	3,948 39	
Ellenburg.....	38 28	133 88	5,364 10	
Mooers (including Mooers village).....	33 45	120 50	4,828 02	
Peru.....	49 54	173 20	6,940 06	
Plattsburg, city.....	281 83	986 65	39,492 66	\$65,076 11
Plattsburg.....	60 32	209 20	8,381 76	
Saranac.....	35 71	124 86	5,003 71	
Schuyler Falls.....	32 60	111 96	4,486 74	
Total.....	\$830 44	\$2,894 67	\$116,228 54	\$65,076 11

COLUMBIA

Statement of the aggregate valuation of real

Ancram.....	\$73 82	\$153 89	\$5,865 32	
Austerlitz.....	30 76	64 12	2,443 99	
Canaan.....	95 86	199 82	7,616 15	
Chatham (including part of Chatham village).....	228 23	475 77	18,133 80	
Claverack (including Philmont village).....	221 08	460 85	17,565 32	
Clermont.....	71 55	140 17	5,685 35	
Copake.....	87 04	181 45	6,915 69	
Gallatin.....	33 34	69 49	2,648 70	
Germantown.....	78 15	162 91	6,209 25	
Ghent (including part of Chatham village).....	188 97	393 92	15,014 12	
Greenport.....	214 42	446 98	17,036 48	
Hillsdale.....	59 80	124 67	4,751 75	
Hudson, city.....	475 91	992 08	37,812 44	\$105,307 20
Kinderhook (including Kinderhook and Valtie villages).....	147 70	307 89	11,735 09	
Livingston.....	73 14	152 46	5,810 89	
New Lebanon.....	57 94	120 78	4,603 42	
Stockport.....	120 19	250 64	9,549 13	
Stuyvesant.....	137 51	286 65	10,925 35	
Taghkanic.....	32 85	68 40	2,610 39	
Total.....	\$2,428 26	\$5,061 93	\$192,932 68	\$105,307 20

NOTE.— For continuation of this table, see page 329.

— Continued

and personal estate in Clinton county, etc.

CITIES AND TOWNS	TAXES — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Altona.....	\$9,116 40		\$8,051 94	\$21,034 06
Ausable (including part of Keesville- village).....	7,106 16	\$2,886 20	13,406 83	31,236 84
Beekmantown.....	10,451 00		5,515 67	22,580 47
Black Brook.....	8,378 46		4,203 03	15,107 14
Champlain (including Champlain and Rouses Point villages).....	12,729 92	10,146 63	15,384 59	51,805 30
Chazy.....	13,188 70		13,503 65	35,510 85
Clinton.....	7,392 08		5,630 07	15,922 54
Dannemora (including Dannemora village).....	4,616 67	1,194 28	17,059 71	27,688 50
Ellenburg.....	11,200 07		13,682 43	31,427 80
Moorea (including Mooers village).....	12,630 13	1,686 11	13,645 72	33,902 11
Peru.....	14,798 07		8,348 44	31,614 78
Plattsburg, city.....			66,570 23	179,835 83
Plattsburg.....	8,782 64		9,850 31	28,860 92
Saranac.....	12,758 81		13,579 54	32,443 87
Schuyler Falls.....	7,321 25		6,757 95	19,554 50
Total.....	\$140,520 36	\$15,913 22	\$215,199 11	\$578,525 51

— Continued

and personal estate in Columbia county, etc.

Ancram.....	\$6,468 26		\$4,979 90	\$18,701 07
Austerlitz.....	4,672 63		2,978 35	10,673 16
Canaan.....	7,271 43		8,675 82	25,365 20
Chatham (including part of Chat- ham village).....	12,113 60	\$5,250 00	7,536 94	47,324 35
Claverack (including Philmont vil- lage).....	13,333 96	7,400 00	20,015 44	62,520 25
Clermont.....	5,389 69		3,389 99	15,810 04
Cosake.....	7,438 62		4,991 33	20,981 73
Gallatin.....	4,565 92		2,361 84	10,203 08
Germantown.....	6,970 25		6,504 67	21,153 13
Ghent (including part of Chatham village).....	10,767 05	5,250 00	29,216 45	63,799 80
Greenport.....	5,365 11		6,770 48	33,202 49
Hillsdale.....	7,100 37		7,694 90	20,671 16
Hudson, city.....			54,000 00	206,065 16
Kinderhook (including Kinderhook and Valatie villages).....	8,255 35	10,453 50	14,369 40	47,589 58
Livingston.....	7,371 46		5,846 18	20,403 25
New Lebanon.....	10,868 97		7,781 99	24,343 44
Stockport.....	2,753 80		7,925 57	22,487 66
Stuyvesant.....	7,475 75		8,419 21	29,404 99
Taghkanic.....	4,616 75		2,291 82	10,136 51
Total.....	\$132,848 97	\$28,353 50	\$205,750 48	\$710,836 05

NOTE. — For continuation of this table, see page 330.

CLINTON

Statement of the aggregate valuation of real

CITIES AND TOWNS	Rate of tax per \$1 of assessment, actual rate for cities and average rate for towns	RECEIPTS			
		Liquor licenses	Recording mortgages	Taxes on bank stock	From State for public schools
Altona.....	.0779	.....	\$46 21	.....	\$3,333 40
Ausable (including part of Keeseville village).....	.0571	\$863 63	46 89	\$1,973 83	2,869 15
Beekmantown.....	.0483	.....	137 64	.....	2,809 00
Black Brook.....	.0744	514 50	25 72	.....	2,564 49
Champlain (including Champlain and Rouses Point villages).....	.0516	3,490 03	205 72	1,922 69	3,124 35
Chazy.....	.0516	.....	60 34	.....	2,410 52
Clinton.....	.0843	.....	28 30	.....	2,735 24
Dannemora (including Dannemora village).....	.0742	2,364 24	37 53	.....	2,536 96
Ellenburg.....	.0723	.....	127 33	.....	5,481 33
Mooers (including Mooers village).....	.0842	.....	117 07	.....	5,710 69
Peru.....	.0494	.....	45 89	.....	4,106 72
Plattsburg, city.....	.0450	9,117 77	226 03	8,382 48	7,875 31
Plattsburg.....	.0340	1,185 17	295 98	.....	2,351 94
Saranac.....	.0899	.....	141 00	.....	4,475 63
Schuyler Falls.....	.0475	.....	345 80	.....	2,946 87
Total.....	.....	\$17,535 34	\$1,887 45	\$12,279 00	\$55,331 00

COLUMBIA

Statement of the aggregate valuation of real

Anoram.....	.0212	\$343 00	\$54 05	.....	\$1,561 62
Austerlits.....	.0263	.....	20 74	.....	930 65
Canaan.....	.0163	471 62	33 51	.....	2,547 88
Chatham (including part of Chatham village).....	.0177	1,833 82	230 70	\$1,255 41	2,229 99
Claverack (including Philmont village).....	.0236	2,222 14	96 27	748 33	3,676 00
Clermont.....	.0218	171 50	63 12	.....	941 39
Copake.....	.0201	428 75	111 84	.....	1,646 96
Gallatin.....	.0254	171 50	15 71	.....	893 33
Germantown.....	.0236	343 00	104 37	.....	1,007 70
Ghent (including part of Chatham village).....	.0287	1,715 00	69 91	.....	5,018 10
Greensport.....	.0144	343 00	112 92	.....	869 02
Hillsdale.....	.0288	347 90	79 23	.....	3,366 88
Hudson, city.....	.0349	13,365 98	446 77	9,181 16	8,493 21
Kinderhook (including Kinderhook and Valatie villages).....	.0287	1,670 88	239 36	3,169 14	3,298 15
Livingston.....	.0238	449 09	42 99	.....	1,679 47
New Lebanon.....	.0348	343 00	55 85	.....	2,730 64
Stockport.....	.0160	1,176 00	146 20	.....	1,369 14
Stuyvesant.....	.0187	514 50	377 66	.....	1,420 82
Taghkanic.....	.0257	171 50	38 50	.....	1,004 09
Total.....	.....	\$26,082 18	\$2,339 90	\$14,354 04	\$44,678 04

NOTE.— For conclusion of this table, see page 331.

— Concluded
and personal estate in Clinton county, etc.

CITIES AND TOWNS	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources, including fees and water rents	Aggregate			
Altona.....		\$3,379 61	\$1,500	\$4,480	
Ausable (including part of Keeseville village).....	\$51 00	5,804 50	42,000		
Beekmantown.....		2,946 64	4,500	2,228	
Black Brook.....		3,104 71			
Champlain (including Champlain and Rouses Point village).....	222 00	8,964 79	38,000		
Chazy.....		2,470 86	3,200	6,200	
Clinton.....		2,763 54	4,400		
Dannemora (including Dannemora village).....		4,938 73	31,800		\$861
Ellenburg.....		5,608 66	10,100	3,650	
Mooers (including Mooers village).....	246 71	6,074 47	17,025	1,600	
Peru.....		4,152 61	6,500	1,600	
Plattsburg, city.....	7,791 01	33,392 60	383,500		
Plattsburg.....		3,833 09	7,000		
Saranac.....		4,616 63	1,860	5,074	
Schuyler Falls.....		3,292 67		3,050	
Total.....	\$8,310 72	\$95,344 11	\$551,385		
		County.....	228,000		
			\$779,385	\$27,882	\$861

— Concluded
and personal state in Columbia county, etc.

Ancram.....		\$1,958 67			
Austerlitz.....		951 39			
Canaan.....		3,053 01	\$10,800		
Chatham (including part of Chatham village).....	\$633 47	6,183 39	37,500		
Claverack (including Philmont village).....	5,034 97	11,777 71	44,500		
Clermont.....		1,176 01			
Copake.....		2,187 55			
Gallatin.....		1,080 54	900		
Germantown.....		1,455 07		\$500	
Ghent (including part of Chatham village).....	633 47	7,436 48	109,500		
Greenport.....		1,324 94	10,000		
Hillsdale.....		3,797 01			
Hudson, city.....	5,940 08	37,417 20	402,200		\$18,451
Kinderhook (including Kinderhook and Valatie villages).....	644 23	9,021 76	21,749		
Livingston.....		2,171 55			
New Lebanon.....		3,129 49	9,600		
Stockport.....		2,691 34			
Stuyvesant.....		2,313 18			
Taghkanic.....		1,214 09			
Total.....	\$12,886 22	\$100,340 38	\$646,749		
		County.....	360,000		
			\$1,006,749	\$500	\$18,451

CORTLAND

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of corporations and special franchises	Equalized value of real estate, including village property, real estate of corporations and special franchises
Cincinnati.....	15,860	958	\$504,069	\$503,981
Cortland, city.....	2,590	12,367	9,149,507	8,946,860
Cortlandville (including McGrawville village and part of Homer village).....	29,986	3,266	2,024,760	1,916,726
Cuyler.....	27,755	945	413,660	460,117
Freetown.....	16,154	511	291,227	272,286
Harford.....	14,434	728	297,000	200,323
Homer (including part of Homer village).....	31,050	3,745	1,958,665	2,178,635
Lapeer.....	15,435	465	251,266	248,431
Marathon (including Marathon village).....	15,407	1,600	837,149	792,482
Preble.....	16,849	761	682,673	731,895
Scott.....	13,905	683	279,450	292,550
Solon.....	18,740	545	270,928	264,927
Taylor.....	18,785	1,703	228,561	254,230
Truxton.....	27,873	1,089	475,165	491,965
Virgil.....	29,545	201	573,873	567,336
Willett.....	16,095	607	251,890	266,837
Total.....	310,463	30,074	\$18,490,143	\$18,490,143

DELAWARE

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns

Andes (including Andes village).....	64,138	2,084	\$741,053	\$727,682
Bovina.....	27,279	867	517,320	463,063
Colchester.....	84,574	3,250	1,184,423	1,313,982
Davenport.....	31,151	1,393	590,784	699,460
Delhi (including Delhi village).....	38,521	2,852	2,293,135	1,313,128
Deposit (including part of Deposit village).....	27,622	1,645	689,487	883,536
Franklin (including Franklin village).....	49,547	2,222	1,290,682	1,029,458
Hamden.....	33,620	1,387	732,030	733,663
Hancock (including Hancock village).....	97,547	4,908	1,726,462	2,906,563
Harpersfield.....	24,905	1,223	579,680	680,940
Kortright.....	39,110	1,608	1,239,838	739,927
Masonville.....	33,107	988	317,110	339,044
Meredith.....	36,846	1,472	1,190,478	646,166
Middletown (including Fleischmanns and Margaretville villages).....	57,988	4,026	1,665,104	1,769,791
Roxbury.....	50,625	2,318	1,236,569	989,534
Sidney (including Sidney village).....	31,400	4,215	2,492,533	1,939,696
Stamford (including Hobart and Stamford villages).....	28,709	2,343	932,193	1,241,659
Tompkins.....	63,000	1,919	614,275	853,720
Walton (including Walton village).....	56,879	5,275	1,926,589	2,688,733
Total.....	876,568	45,995	\$21,959,745	\$21,959,745

NOTE.—For continuation of this table, see page 333.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking and city of Cortland county for the year 1918

CITIES AND TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessments under section 50 of the Tax Law	Total assessed value of personal property exclusive of bank stock	Assessed value of bank stock	Taxes
				Amount for State purposes
Cincinnatus.....	89		\$89,814	\$1,080 21
Cortland, city.....	91	\$402,550	479,495	7,682 10
Cortlandville (including McGrawville village) and part of Homer village.....	94			2,505 23
Cuyler.....	80	1,850		1,115 63
Freetown.....	95			229 01
Harford.....	88			425 45
Homer (including part of Homer village).....	80	106,800	92,169	3,381 79
Lapeer.....	90	550		389 49
Marathon (including Marathon village).....	94	47,150	69,389	844 62
Preble.....	83			708 70
Scott.....	85			335 00
Solon.....	91			893 46
Taylor.....	80	1,000		412 57
Truxton.....	86	10,500		1,798 68
Virgil.....	90	700		839 49
Willett.....	84	2,450		315 47
Total.....		\$573,550	\$730,867	\$22,956 90

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking of Delaware county for the year 1918

Andes (including Andes village).....	54	\$27,550		\$1,252 25
Bovina.....	60	38,206		531 15
Colchester.....	48	11,700	\$54,744	2,198 10
Davenport.....	45	12,750		1,180 91
Delhi (including Delhi village).....	93	83,850	222,270	2,316 33
Deposit (including part of Deposit village).....	41	11,300		1,483 72
Franklin (including Franklin village).....	67	31,100	104,852	1,758 50
Hamden.....	53	11,250		1,235 13
Hancock (including Hancock village).....	31	750	97,669	4,820 64
Harpersfield.....	45	11,800		1,145 63
Kortright.....	90	15,300		1,252 24
Masonville.....	50	10,700		579 91
Meredith.....	98	59,050		1,169 31
Middleton (including Fleischmanne and Margaretville villages).....	50	14,740	167,049	2,958 92
Roxbury.....	67	8,905	116,694	1,655 50
Sidney (including Sidney village).....	69	27,850	312,711	3,282 39
Stamford (including Hobart and Stamford villages).....	40	39,650	404,184	2,124 53
Tompkins.....	38	3,150		1,420 77
Walton (including Walton village).....	38	14,450	205,341	4,482 14
Total.....		\$434,051	\$1,685,504	\$37,131 07

NOTE.— For continuation of this table, see page 334.

Statement of the aggregate valuation of real

CITIES AND TOWNS	Taxes — (Continued)			
	Amount for court and stenographer's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Cincinnati	\$61 51	\$198 63	\$5,574 69	
Cortland, city	437 44	1,412 59	39,645 17	\$152,862 42
Cortlandville (including McGrawville village and part of Homer village)	142 65	400 67	12,928 81	
Cuyler	63 53	205 14	5,757 47	
Freetown	13 04	42 11	1,181 85	
Harford	24 23	78 23	2,195 61	
Homer (including part of Homer village)	192 57	621 85	17,452 47	
Lapeer	22 18	71 62	2,010 07	
Marathon (including Marathon village)	48 09	155 31	4,358 87	
Preble	40 35	130 32	3,657 39	
Scott	19 08	61 60	1,728 82	
Solon	50 88	167 14	4,610 91	
Taylor	23 49	75 86	2,129 14	
Truxton	102 42	330 74	9,282 46	
Virgil	47 80	154 37	4,332 36	
Willett	17 96	55 16	1,627 99	
Total	\$1,307 22	\$4,221 34	\$118,474 08	\$152,862 42

DELAWARE

Statement of the aggregate valuation of real

Andes (including Andes village)	\$50 30	\$166 14	\$3,875 26	
Bovina	33 38	110 27	2,572 12	
Colchester	88 29	291 63	6,802 38	
Davenport	47 43	156 68	3,653 64	
Delhi (including Delhi village)	93 03	307 32	7,168 21	
Deposit (including part of Deposit village)	59 59	196 85	4,591 61	
Franklin (including Franklin village)	70 64	233 31	5,441 96	
Hamden	49 61	163 87	3,822 32	
Hancock (including Hancock village)	193 61	639 57	14,918 08	
Harpersfield	46 13	152 39	3,554 60	
Kortright	50 30	166 14	3,875 24	
Masonville	23 29	76 94	1,704 61	
Meredith	46 66	155 14	3,618 62	
Middletown (including Fleischmanns and Margaretville villages)	118 84	392 57	9,156 83	
Roxbury	66 49	219 64	5,123 22	
Sidney (including Sidney village)	131 03	432 84	10,095 93	
Stamford (including Hobart and Stamford villages)	85 34	281 57	6,574 69	
Tompkins	57 06	188 50	4,397 69	
Walton (including Walton village)	180 02	594 68	13,870 66	
Total	\$1,491 34	\$4,926 35	\$114,907 67	

NOTE. — For continuation of this table, see page 335.

— Continued

and personal estate in Cortland county, etc.

CITIES AND TOWNS	TAXES — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Cincinnatus.....	\$5,615 41		\$6,930 93	\$19,461 38
Cortland, city.....			52,000 00	254,039 72
Cortlandville (including McGraw- ville village and part of Homer vil- lage).....	23,413 72	\$15,611 34	15,737 79	70,800 21
Cuyler.....	4,248 32		2,863 86	14,253 95
Freetown.....	3,689 05		2,997 06	8,152 12
Harford.....	4,651 38		3,239 34	10,614 24
Homer (including part of Homer vil- lage).....	16,662 84		5,248 10	43,559 62
Lapeer.....	3,197 48		2,306 20	7,997 04
Marathon (including Marathon vil- lage).....	9,874 49	6,817 50	9,756 74	31,855 62
Preble.....	6,877 28		1,759 31	13,173 35
Scott.....	3,331 89		5,873 38	11,349 77
Solon.....	3,861 22		3,005 19	12,588 80
Taylor.....	3,686 49		2,521 21	8,848 78
Truxton.....	5,895 52		4,660 05	22,069 87
Virgil.....	7,471 68		6,315 94	19,161 64
Willetts.....	4,150 08		1,804 34	7,971 00
Total.....	\$106,626 85	\$22,428 84	\$127,019 44	\$555,897 09

— Continued

and personal estate in Delaware county, etc.

Andes (including Andes village).....	\$17,966 88	\$1,085 00	\$11,463 65	\$35,859 48
Bovina.....	5,277 95		4,571 23	13,396 10
Colchester.....	16,947 53		21,595 97	47,923 90
Davenport.....	7,486 62		8,159 34	20,684 62
Delhi (including Delhi village).....	20,839 07	12,705 64	24,563 08	67,992 68
Deposit (including part of Deposit village).....	7,312 69	2,691 47	3,638 56	19,974 49
Franklin (including Franklin village).....	13,114 80	2,217 00	11,198 64	34,034 85
Hamden.....	9,036 50		6,046 69	20,354 12
Hancock (including Hancock village).....	27,712 00	9,700 00	33,735 45	91,719 35
Harpersfield.....	7,418 08		4,009 51	16,329 34
Kortright.....	10,507 06		8,424 21	24,275 19
Masonville.....	6,057 18		4,029 48	12,561 41
Meredith.....	9,151 56		8,017 48	22,159 07
Middletown (including Fleisch- manns and Margaretville villages).....	15,287 73	7,750 50	21,894 26	57,559 70
Roxbury.....	9,461 24		12,961 34	29,487 43
Sidney (including Sidney village).....	16,200 53	13,000 00	19,947 83	63,070 55
Stamford (including Hobart and Stamford villages).....	6,101 37	13,752 18	20,553 66	49,473 64
Tompkins.....	12,477 29		10,761 80	29,303 11
Walton (including Walton village).....	23,198 45	20,377 50	41,829 83	104,533 28
Total.....	\$241,554 58	\$83,279 29	\$277,402 01	\$760,892 31

Note. — For continuation of this table, see page 336.

CORTLAND

Statement of the aggregate valuation of real

CITIES AND TOWNS	Rate of tax per \$1 of assessment, actual rate for cities and average rate for towns	RECEIPTS			
		Liquor licenses	Recording mortgages	Taxes on bank stock	From State for public schools
Cincinnatus.....	.0386		\$67 41	\$898 14	\$1,517 57
Cortland, city.....	.0218	\$12,584 43	553 09	4,794 98	9,086 79
Cortlandville (including McGrawville village and part of Homer village).....	.0349		198 45		3,377 67
Cuyler.....	.0343	12 25	84 88		2,259 64
Freetown.....	.0279		44 54		1,484 84
Harford.....	.0357		34 23		1,169 46
Homer (including part of Homer village).....	.0221		167 46	921 69	4,561 11
Lapeer.....	.0317		17 41		1,407 34
Marathon (including Marathon village).....	.0316		10 83	693 90	2,733 92
Preble.....	.0192		41 56		1,652 65
Scott.....	.0406		48 25		1,810 91
Solon.....	.0464		34 36		1,460 69
Taylor.....	.0385		14 74		1,352 94
Truxton.....	.0454	441 75	71 16		2,808 37
Virgil.....	.0333		87 07		3,151 14
Willett.....	.0313		33 84		577 91
Total.....		\$13,038 43	\$1,509 28	\$7,308 69	\$40,382 95

DELAWARE

Statement of the aggregate valuation of real

Andes (including Andes village).....	.0466		\$328 75		\$4,534 74
Bovina.....	.0245		153 00		1,912 95
Colchester.....	.0400	\$36 37	130 75	\$547 44	6,889 87
Davenport.....	.0342		220 02		3,713 81
Delhi (including Delhi village).....	.0285		165 25	2,222 70	6,925 50
Deposit (including part of Deposit village).....	.0285		283 20		1,959 49
Franklin (including Franklin village).....	.0257		316 59	1,048 51	5,135 66
Hamden.....	.0273		128 11		3,113 84
Hancock (including Hancock village).....	.0531	58 20	657 67	976 59	7,919 30
Harpersfield.....	.0276		96 72		2,305 10
Kortright.....	.0193		391 04		2,940 52
Masonville.....	.0383		49 50		2,726 39
Meredith.....	.0177		97 00		3,084 72
Middletown (including Fleischmanns and Margaretville villages).....	.0342	4 85	602 81	1,670 48	7,004 40
Roxbury.....	.0236	12 13	134 52	1,166 94	4,481 76
Sidney (including Sidney village).....	.0250		335 15	3,127 12	4,170 87
Stamford (including Hobart and Stamford villages).....	.0509		198 51	4,041 84	5,839 76
Tompkins.....	.0474		147 20		4,591 85
Walton (including Walton village).....	.0538	29 10	482 91	2,053 41	4,049 11
Total.....		\$140 65	\$4,918 70	\$16,855 03	\$83,299 54

NOTE.— For conclusion of this table, see page 337.

— Concluded

and personal estate in Cortland county, etc.

CITIES AND TOWNS	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources, including licenses, fees and water rents	Aggregate			
Cincinnatus.....		\$2,483 12	\$24,000	\$348	
Cortland, city.....	\$19,802 65	46,791 92	719,739		
Cortlandville (including McGrawville village and part of Homer village).....		3,576 12	18,500		
Cuyler.....		2,356 77	27,500		
Freetown.....		1,529 38			
Harford.....		1,203 69			
Homer (including part of Homer village).....		5,650 26	19,000	4,600	
Lapeer.....		1,424 75			
Marathon (including Marathon village).....	262 55	3,701 20	16,900		
Preble.....		1,694 21	1,600		
Scott.....		1,859 16	9,000		
Solon.....		1,495 05	33,500		
Taylor.....		1,367 68			
Truxton.....		3,321 28	8,000	1,800	
Virgil.....		3,238 21			
Willett.....		611 75			
Total.....	\$20,065 20	\$82,304 55	\$877,739	\$6,748	
		County.....	79,000	728	
			\$956,739	\$7,476	

— Concluded

and personal estate in Delaware county, etc.

Andes (including Andes village)...	\$57 62	\$4,921 11	\$63,500	\$800	
Bovina.....		2,065 95			
Colchester.....		7,604 43			
Davenport.....		3,933 83	4,400	2,120	
Delhi (including Delhi village)...	147 40	9,460 85	87,000		\$23,760
Deposit (including part of Deposit village).....	128 65	2,371 34	2,000		
Franklin (including Franklin village).....	60 00	6,560 76	16,000		500
Hamden.....		3,241 95		540	
Hancock (including Hancock village).....	134 76	9,746 42			
Harpersfield.....		2,401 82			
Kortright.....		3,331 56	2,100		
Masonville.....		2,775 89			
Meredith.....		3,181 72			
Middletown (including Fleischman's and Margaretville villages).....	131 00	9,413 54	23,220		
Roxbury.....		5,795 35	10,595		
Sidney (including Sidney village).....	2,806 09	10,439 23	40,668	100	
Stamford (including Hobart and Stamford villages).....	2,458 40	12,538 51	56,800	6,200	
Tompkins.....		4,739 05		770	
Walton (including Walton village).....	471 00	7,085 83	63,500	5,035	
Total.....	\$6,394 92	\$111,608 84	\$369,783	\$15,565	
		County.....		6,000	
			\$369,783	\$21,565	\$24,260

DUTCHESS

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several cities and

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of cor- porations and special fran- chises	Equalized value of real estate, including village property, real estate of cor- porations and special fran- chises
Amenia	26,087	2,204	\$1,190,736	\$1,245,782
Beacon, city	2,864	10,165	6,720,969	6,696,827
Beekman	18,812	951	755,229	790,142
Clinton	24,065	1,333	798,055	834,958
Dover	32,337	1,967	1,150,462	1,203,646
East Fishkill	33,156	2,173	1,271,815	1,330,609
Fishkill (including Fishkill village) ..	15,836	3,214	1,708,980	1,787,995
Hyde Park	23,071	3,144	3,225,100	3,374,191
LaGrange	25,669	1,326	941,302	984,817
Milan	22,558	824	371,056	378,741
Northeast (including Millerton vil- lage)	25,738	2,342	1,814,159	1,898,025
Pawling (including Pawling village) ..	27,407	2,203	1,972,212	2,053,384
Pine Plains	18,528	1,387	959,925	1,004,301
Pleasant Valley (including Pleasant Valley village)	20,263	1,332	865,378	905,383
Poughkeepsie, city	1,725	32,714	28,074,489	26,402,089
Poughkeepsie, (including part of Wappinger Falls village)	15,955	6,048	5,968,714	6,244,637
Red Hook (including Red Hook and Tivoli villages)	22,498	3,808	3,169,555	3,316,078
Rhinebeck (including Rhinebeck vil- lage)	21,525	3,485	4,074,030	4,262,366
Stanford	31,829	1,582	1,168,338	1,223,344
Union Vale	23,403	1,149	453,097	462,481
Wappinger (including part of Wap- pinger Falls village)	16,249	4,155	2,364,142	2,473,433
Washington (including Millbrook village)	36,806	3,538	2,932,002	3,067,535
Total	485,881	91,044	\$71,949,765	\$71,949,765

NOTE.— For continuation of this table, see page 339.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking towns of Dutchess county for the year 1918

CITIES AND TOWNS	Rate of equalisation used by board of supervisors in equalising real estate assessments under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	Taxes
				Amount for State purposes
Amenia	80	\$39,850	\$146,050	\$1,658 34
Beacon, city	84	77,950	348,830	8,411 66
Beekman	80	18,000		1,003 40
Clinton	80	2,300		1,039 55
Dover	80	56,950	134,830	1,685 17
East Fishkill	80			1,632 11
Fishkill (including Fishkill village)	80	36,850		2,285 76
Hyde Park	80	234,510		4,480 62
LaGrange	80	3,050		1,226 53
Milan	82	5,200		476 72
Northeast (including Millerton village)	80	118,400	113,373	2,503 63
Pawling (including Pawling village)	80	95,200	208,072	2,680 13
Pine Plains	80	14,900	72,908	1,265 46
Pleasant Valley (including Pleasant Valley village)	80	8,750		1,135 00
Poughkeepsie, city	89	777,405	1,639,772	33,746 42
Poughkeepsie (including part of Wappinger Falls village)	80	76,000		7,847 78
Red Hook (including Red Hook and Tivoli villages)	80	280,750	163,378	4,465 87
Rainebeck (including Rainebeck village)	80	168,650	197,691	5,501 62
Stanford	80	12,290		1,532 94
Union Vale	82	10,425		587 17
Wappinger (including part of Wappinger Falls village)	80	79,150	39,603	3,169 33
Washington (including Millbrook village)	80	393,400	122,801	4,297 15
Total		\$2,559,980	\$3,187,368	\$92,512 36

NOTE.— For continuation of this table, see page 340.

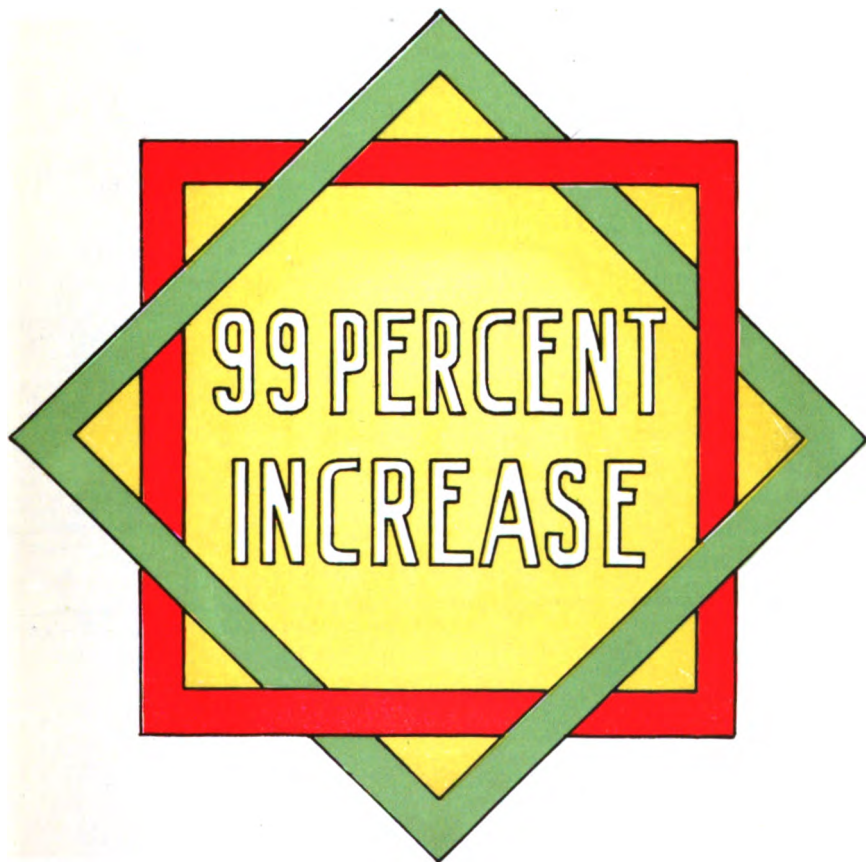
DUTCHESS

Statement of the aggregate valuation of real

CITIES AND TOWNS	TAXES — (Continued)			
	Amount for court and stenog- rapher's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Amenia.....	\$218 93	\$220 02	\$5,770 36	
Beacon, city.....	1,110 51	1,118 02	25,570 53	\$141,096 78
Beekman.....	132 47	133 13	3,491 36	
Clinton.....	137 24	137 92	3,617 15	
Dover.....	206 63	207 66	5,446 08	
East Fishkill.....	218 10	219 19	5,789 94	
Fishkill (including Fishkill village).....	299 12	300 61	7,883 78	
Hyde Park.....	591 52	594 46	15,563 51	
LaGrange.....	161 93	162 73	4,263 40	
Milan.....	62 93	63 25	1,658 69	
Northeast (including Millerton vil- lage).....	330 52	332 17	8,701 72	
Pawling (including Pawling village).....	353 83	355 58	9,325 60	
Pine Plains.....	167 06	167 98	4,403 20	
Pleasant Valley (including Pleasant Valley village).....	149 84	150 59	3,949 27	
Poughkeepsie, city.....	4,455 18	4,477 30	94,229 57	400,189 97
Poughkeepsie (including part of Wappinger Falls village).....	1,036 07	1,041 20	27,306 74	
Red Hook (including Red Hook and Tivoli villages).....	589 58	592 51	15,539 30	
Rhinebeck (including Rhinebeck vil- lage).....	726 31	729 92	19,143 11	
Stanford.....	202 38	203 38	5,333 91	
Union Vale.....	77 52	77 90	2,043 05	
Wappinger (including part of Wap- pinger Falls village).....	418 41	420 48	11,027 80	
Washington (including Millbrook village).....	567 30	570 12	14,952 12	
Total.....	\$12,213 38	\$12,274 03	\$294,990 19	\$541,286 75

NOTE.— For continuation of this table, see page 341.

WHAT ONE CITY OF NEW YORK STATE DID IN
1918 IN ASSESSING REAL ESTATE



The City of Gloversville, Fulton County, increased its Real Estate
Assessment from \$9,090,962 in 1917 to \$18,481,557 in 1918

— Continued

and personal estate in Dutchess county, etc.

CITIES AND TOWNS	TAXES — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Amenia.....	\$9,910 27		\$15,613 67	\$33,391 59
Beacon, city.....			70,071 11	247,376 61
Beekman.....	5,144 55		3,245 07	13,149 98
Clinton.....	6,623 22		4,894 95	16,450 03
Dover.....	11,787 64		12,898 50	32,111 66
East Fishkill.....	13,477 93		7,787 07	29,124 34
Fishkill (including Fishkill village).....	9,196 57	\$1,850 00	12,255 09	34,050 93
Hyde Park.....	22,587 04		16,450 75	60,267 90
LaGrange.....	7,776 91		6,411 72	20,003 22
Milan.....	4,702 30		3,136 31	10,100 20
Northeast (including Millerton vil- lage).....	10,327 22	5,390 55	11,897 54	39,483 35
Pawling (including Pawling village).....	19,546 32	8,200 24	19,279 12	59,740 82
Pine Plains.....	6,378 13		12,238 69	24,620 43
Pleasant Valley (including Pleasant Valley village).....	7,806 64	1,746 40	6,424 05	21,361 79
Poughkeepsie, city.....			150,210 00	687,308 44
Poughkeepsie (including part of Wappinger Falls village).....	19,320 77	12,181 66	35,671 93	104,406 15
Red Hook (including Red Hook and Tivoli villages).....	15,294 79	10,659 70	19,584 46	66,726 21
Rhinebeck (including Rhinebeck vil- lage).....	25,076 02	11,107 32	21,410 78	83,695 08
Stanford.....	9,826 12		6,377 20	23,475 93
Union Vale.....	7,250 85		3,347 36	13,383 85
Wappinger (including part of Wap- pinger Falls village).....	16,834 40	24,363 34	20,930 59	77,164 35
Washington (including Millbrook village).....	14,948 66	6,250 00	18,357 06	50,942 41
Total.....	\$243,816 35	\$81,749 21	\$478,493 02	\$1,757 335 29

NOTE.— For continuation of this table, see page 342.

DUTCHESS

Statement of the aggregate valuation of real

CITIES AND TOWNS	Rate of tax per \$1 of assessment, actual rate for cities and average rate for towns	RECEIPTS			
		Liquor licenses	Recording mortgages	Taxes on bank stock	From State for public schools
Amenia.....	.0260	\$994 53	\$112 46	\$1,480 50	\$2,877 43
Beacon, city.....	.0368	9,032 42	209 88	3,488 30	6,854 26
Beekman.....	.0170		27 23		760 30
Clinton.....	.0206		23 96		1,568 77
Dover.....	.0266	520 63	51 04	1,348 30	2,527 55
East Fishkill.....	.0228		87 93		1,974 76
Fishkill (including Fishkill village)	.0195	1,726 40	103 40		1,328 32
Hyde Park.....	.0174	1,768 90	195 13		2,282 04
LaGrange.....	.0211		85 98		1,611 75
Milan.....	.0268		18 30		1,672 85
Northeast (including Millerton village)	.0204	196 00	133 95	1,133 73	2,985 05
Pawling (including Pawling village)	.0288		112 32	2,080 72	2,210 23
Pine Plains.....	.0252	72 50	100 88	729 08	3,463 00
Pleasant Valley (including Pleasant Valley village)	.0244	349 12	92 17		1,455 41
Poughkeepsie, city.....	.0238	34,123 50	2,235 16	16,397 71	18,531 70
Poughkeepsie (including part of Wappinger Falls village)	.0172	4,713 80	625 87		2,389 40
Red Hook (including Red Hook and Tivoli villages)	.0193	1,824 03	185 34	1,633 78	3,108 73
Rhinebeck (including Rhinebeck village)	.0197	1,553 30	168 88	1,976 91	4,129 69
Stanford.....	.0198	514 50	44 03		2,252 25
Union Vale.....	.0288	243 00	33 98		1,139 52
Wappinger (including part of Wappinger Falls village)	.0315	2,131 30	216 08	396 63	2,990 56
Washington (including Millbrook village)	.0180	1,514 76	116 17	1,228 01	5,433 21
Total.....		\$61,278 69	\$4,980 14	\$31,873 67	\$73,546 78

NOTE.— For conclusion of this table, see page 343.

— Concluded

and personal estate in Dutchess county, etc.

CITIES AND TOWNS	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources including licenses fees and water rents	Aggregate			
Amenia.....		\$5,444 92	\$3,500		
Beacon, city.....	\$3,245 29	22,830 15	438,252		
Beekman.....		787 53			
Clinton.....		1,592 73			
Dover.....		4,447 52	6,900		
East Fiahkill.....		2,062 69		\$2,323	
Fiahkill (including Fiahkill village).....	295 72	3,453 84	3,210		
Hyde Park.....		4,246 07			
LaGrange.....		1,697 73			
Milan.....		1,691 15			
Northeast (including Millerton village).....	110 00	4,558 73	18,000	500	
Pawling (including Pawling village).....	85 00	4,488 27	74,000		
Pine Plains.....		4,365 46	7,000		
Pleasant Valley (including Pleasant Valley village).....		1,896 70			
Poughkeepsie, city.....	171,507 02	242,795 09	2,138,000		\$70,472
Poughkeepsie (including part of Wappinger Falls village).....	46 08	7,775 15	85,466		
Red Hook (including Red Hook and Tivoli villages).....	85 00	6,836 88	33,750		
Rhinebeck (including Rhinebeck village).....	7 00	7,835 78	40,883		
Stanford.....		2,810 78	2,285		
Union Vale.....		1,416 50		2,400	
Wappinger (including part of Wappinger Falls village).....	98 17	5,832 74	141,334		
Washington (including Millbrook village).....	8 00	8,300 15	8,675		
Total.....	\$175,487 28	\$347,166 56	\$3,001,255	\$5,223	
		County....	169,000	37,321	
			\$3,170,255	\$42,544	\$70,472

ERIE

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several cities and

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of corporations and special franchises	Equalized value of real estate, including village property, real estate of corporations and special franchises
Alden (including Alden village) . . .	20,833	2,866	\$2,321,652	\$2,669,397
Amherst (including Williamsville village) . . .	33,608	5,389	7,724,326	8,265,465
Aurora (including East Aurora village) . . .	23,600	5,446	4,906,700	4,909,329
Boston . . .	22,730	1,489	933,205	1,276,480
Brant (including Farnham village) . . .	14,555	2,854	2,741,190	2,916,118
Buffalo, city . . .	26,880	454,630	525,189,370	499,387,949
Cheektowaga (including Sloan village and part of Depew village) . .	18,710	9,405	9,607,725	13,592,518
Clarence . . .	33,637	3,082	2,542,527	2,601,065
Colden . . .	22,704	1,390	689,267	931,093
Collins (including part of Gowanda village) . . .	29,496	2,653	2,187,227	2,671,228
Concord (including Springville village) . . .	44,724	4,570	3,205,743	3,471,316
East Hamburg . . .	24,569	3,004	3,779,177	3,949,881
Eden . . .	25,265	2,616	2,525,459	2,750,279
Elma . . .	21,390	2,252	1,662,530	2,295,277
Evans (including Angola village) . . .	25,481	3,644	5,691,487	5,766,946
Grand Island . . .	18,000	964	1,211,840	1,879,419
Hamburg (including Blasdell and Hamburg villages) . . .	25,950	7,374	11,405,083	11,173,556
Holland . . .	22,934	1,584	833,773	1,034,925
Lackawanna, city . . .	3,580	15,737	15,037,428	29,722,215
Lancaster (including Lancaster village and part of Depew village) . .	23,531	11,730	10,324,880	10,009,924
Marilla . . .	17,208	1,409	680,709	1,111,933
Newstead (including Akron village) . .	30,708	4,023	2,963,562	3,456,538
North Collins (including North Collins village) . . .	26,815	2,705	1,922,512	1,987,858
Sardinia . . .	31,937	1,661	1,404,697	1,559,110
Tonawanda, city . . .	2,380	9,147	6,959,303	7,112,013
Tonawanda (including Kenmore village) . . .	12,555	3,062	15,947,053	16,304,911
Wales . . .	22,600	1,197	837,698	1,201,753
West Seneca . . .	17,564	5,926	4,699,365	6,143,763
Total . . .	643,954	571,839	\$650,140,758	\$650,140,758

NOTE.— For continuation of this table, see page 345.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking towns of Erie county for the year 1918

CITIES AND TOWNS	Rate of equalization used by board of supervisors in equalising real estate assessments under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	TAXES
				Amount for State purposes
Alden (including Alden village)....	78	.....	\$33,000	\$2,699 48
Amherst (including Williamsville village)....	84	.....	30,898	8,358 61
Aurora (including East Aurora village).....	90	\$19,000	117,298	4,964 65
Boston.....	66	1,850	.....	1,290 86
Brant (including Farnham village)...	84	2,900	.....	2,947 97
Buffalo, city.....	94	13,656,600	19,039,996	505,016 05
Cheektowaga (including Sloan village and part of Depew village)...	63	.....	.....	13,745 71
Clarence.....	88	5,650	.....	2,630 92
Colden.....	65	3,375	.....	941 58
Collins (including part of Gowanda village).....	73	11,700	.....	2,701 32
Concord (including Springville village).....	83	8,500	201,818	3,510 43
East Hamburg.....	86	3,750	38,935	3,993 88
Eden.....	82	7,100	.....	2,781 34
Elma.....	65	4,050	.....	2,321 14
Evans (including Angola village)...	89	11,150	66,652	5,821 83
Grand Island.....	58	806,750	.....	1,900 59
Hamburg (including Blasdell and Hamburg villages).....	91	14,000	282,466	11,299 48
Holland.....	81	9,850	52,625	1,046 59
Lackawanna, city.....	45	250	126,300	30,057 21
Lancaster (including Lancaster village and part of Depew village)...	92	83,150	135,000	10,122 73
Marilla.....	55	12,650	.....	1,124 47
Newstead (including Akron village)...	77	32,800	40,000	3,495 49
North Collins (including North Collins village).....	87	2,000	102,202	2,010 26
Sardinia.....	81	19,825	.....	1,576 68
Tonawanda, city.....	88	8,900	.....	7,192 16
Tonawanda (including Kenmore village).....	88	5,500	107,470	16,488 66
Wales.....	76	500	.....	1,215 29
West Seneca.....	68	.....	.....	6,213 00
Total.....	.....	\$14,731,800	\$ 0,374,660	\$557,468 38

NOTE.— For continuation of this table, see page 346.

ERIE

Statement of the aggregate valuation of real

CITIES AND TOWNS	TAXES — (Continued)			
	Amount for court and stenographer's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Alden (including Alden village) . . .	\$151 87	\$496 91	\$9,428 15	.....
Amherst (including Williamsville village) . . .	470 25	1,536 99	29,192 13	.....
Aurora (including East Aurora village) . . .	279 81	912 90	17,339 45	.....
Boston . . .	72 61	237 36	4,508 45	.....
Brant (including Farnham village) . . .	165 85	542 07	10,296 03	.....
Buffalo, city . . .	28,413 16	92,862 67	1,763 806 00	\$8,072 346 69
Cheektowaga (including Sloan village and part of Depew village) . . .	773 34	2,527 56	48,007 89	.....
Clarence . . .	147 87	483 67	9,186 80	.....
Colden . . .	52 96	173 12	3,288 56	.....
Collins (including part of Gowanda village) . . .	151 96	496 72	9,434 61	.....
Concord (including Springville village) . . .	197 49	645 50	12,260 45	.....
East Hamburg . . .	224 69	734 49	13,948 97	.....
Eden . . .	156 47	511 42	9,713 81	.....
Elma . . .	130 58	426 81	8,106 79	.....
Evans (including Angola village) . . .	327 53	1,070 51	20,333 18	.....
Grand Island . . .	106 92	349 48	6,637 99	.....
Hamburg (including Blasdell and Hamburg villages) . . .	635 54	2,077 74	39,464 33	.....
Holland . . .	58 87	192 44	3,655 28	.....
Lackawanna, city . . .	1,689 92	5,526 93	104,977 25	180,354 01
Lancaster (including Lancaster village and part of Depew villages) . . .	569 52	1,861 37	35,354 65	.....
Marilla . . .	63 25	206 76	3,927 36	.....
Newstead (including Akron village) . . .	194 82	642 74	12,208 49	.....
North Collins (including North Collins village) . . .	113 08	369 64	7,021 00	.....
Sardinia . . .	83 69	289 92	5,506 67	.....
Tonawanda, city . . .	404 64	1,322 50	25,119 36	89,617 38
Tonawanda (including Kenmore village) . . .	927 66	3,031 94	57,588 10	.....
Wales . . .	68 36	223 46	4,244 52	.....
West Seneca . . .	349 53	1,142 45	21,699 58	.....
Total . . .	\$36,986 84	\$120,895 98	\$2,296,257 85	\$8,342,318 08

NOTE.— For continuation of this table, see page 347.

— Continued

and personal estate in Erie county, etc.

CITIES AND TOWNS	TAXES — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Alden (including Alden village)	\$9,885 12	\$3,561 44	\$18,045 43	\$44,268 40
Amherst (including Williamsville vil- lage)	45,168 34	7,000 00	26,496 35	118,222 67
Aurora (including East Aurora vil- lage)	27,179 78	35,550 29	41,582 79	127,809 17
Boston	5,869 83	.....	3,383 40	15,862 51
Brant (including Farnham village)	14,940 91	2,000 00	9,909 56	40,802 39
Buffalo, city . . . . .	.....	.....	3,500,283 31	13,962,729 88
Cheektowaga (including Sloan vil- lage and part of Depew villages)	57,630 34	52,840 82	102,413 91	277,939 57
Clarence	15,776 82	.....	13,794 56	42,020 74
Colden	7,966 57	.....	6,004 25	18,427 04
Collins (including part of Gowanda village)	14,692 93	5,182 45	11,968 56	44,628 55
Concord (including Springville vil- lage)	22,711 18	13,533 44	28,020 32	80,878 81
East Hamburg	23,697 01	.....	26,560 67	69,159 62
Eden	13,524 51	.....	13,070 86	39,758 41
Elma	14,798 98	.....	9,480 01	35,264 31
Evans (including Angola village)	27,235 05	11,800 00	29,983 33	96,571 43
Grand Island	25,180 24	.....	7,000 00	41,175 22
Hamburg (including Bladell and Hamburg villages)	40,372 42	41,066 39	64,960 47	199,896 37
Holland	9,503 41	.....	12,412 86	26,869 45
Lackawanna, city . . . . .	.....	.....	94,410 75	417,016 07
Lancaster (including Lancaster vil- lage and part of Depew village)	21,558 64	70,034 65	42,939 68	182,441 24
Marilla	7,500 46	.....	6,267 12	19,089 42
Newstead (including Akron village)	19,884 78	13,269 28	22,097 17	71,772 77
North Collins (including North Col- lins village)	5,695 97	4,675 00	17,781 64	37,666 59
Sardinia	15,454 95	.....	9,795 39	32,712 30
Tonawanda, city . . . . .	.....	.....	67,442 00	191,088 04
Tonawanda (including Kenmore vil- lage)	39,406 23	40,281 00	48,846 19	206,569 78
Wales	9,195 80	.....	6,186 73	21,134 16
West Seneca	47,144 49	.....	34,754 92	111,303 97
Total	\$541,954 76	\$300,814 76	\$4,275,892 23	\$16,572,588 88

NOTE.— For continuation of this table, see page 348.

ERIE

Statement of the aggregate valuation of real

CITIES AND TOWNS	Rate of tax per \$1 of assessment, actual rate for cities and average rate for towns	RECEIPTS			
		Liquor licenses	Recording mortgages	Taxes on bank stock	From State for public schools
Alden (including Alden village)...	.019	\$1,505 00	\$371 88	\$330 00	\$3,894 99
Amherst (including Williamsville village).....	.0153	4,900 00	951 43	308 98	4,063 14
Aurora (including East Aurora village).....	.0259	3,405 00	345 52	1,172 98	6,377 88
Boston.....	.0163	350 00	60 74	.....	999 20
Brant (including Farnham village).....	.0148	1,500 00	202 47	.....	1,286 91
Buffalo, city.....	.0292	853,985 84	61,920 61	190,399 96	280,682 70
Cheektowaga (including Sloan village and part of Depew village).....	.0289	7,515 62	1,371 00	.....	10,728 06
Clarence.....	.0164	2,356 25	126 79	.....	1,564 69
Colden.....	.0266	350 00	175 22	.....	1,554 83
Collins (including part of Gowanda village).....	.0202	1,550 00	241 82	.....	2,248 81
Concord (including Springville village).....	.0251	2,981 25	525 25	2,018 18	6,317 35
East Hamburg.....	.0182	1,200 00	496 48	389 34	3,693 37
Eden.....	.0156	1,200 00	241 17	.....	2,326 76
Elma.....	.0211	1,200 00	68 78	.....	1,798 63
Evans (including Angola village).....	.0169	2,564 62	312 29	662 53	5,206 09
Grand Island.....	.0203	262 50	39 68	.....	1,104 99
Hamburg (including Blasdell and Hamburg villages).....	.0175	5,423 75	791 45	2,824 68	8,774 54
Holland.....	.0284	350 00	75 92	526 25	3,526 61
Lackawanna, city.....	.0428	17,646 87	1,141 08	1,263 00	6,638 61
Lancaster (including Lancaster village and part of Depew village).....	.0175	9,436 25	1,258 77	1,350 00	5,925 11
Marilla.....	.0275	350 00	80 06	.....	1,650 52
Newstead (including Akron village).....	.0239	2,723 75	287 32	400 00	3,927 65
North Collins (including North Collins village).....	.0195	1,231 25	137 52	1,022 03	2,802 07
Sardinia.....	.0229	556 25	241 03	.....	2,616 67
Tonawanda, city.....	.0287	10,909 17	889 85	.....	6,525 03
Tonawanda (including Kenmore village).....	.0129	1,487 50	1,333 88	1,074 70	2,967 67
Wales.....	.0225	.....	44 86	.....	1,391 32
West Seneca.....	.0236	4,500 00	768 43	.....	3,984 27
Total.....		\$941,341 87	\$74,491 30	\$203,742 63	\$379,550 47

NOTE.— For conclusion of this table, see page 349.

— Concluded

and personal estate in Erie county, etc.

CITIES AND TOWNS	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources, licenses, fees and water rents	Aggregate			
Alden (including Alden village) ..	\$78 52	\$6,180 39	\$9,900	\$3,080	.....
Amherst (including Williamsville village) ..	140 75	10,364 30	30,000		.....
Aurora (including East Aurora village) ..	1,117 19	12,418 57	356,750	21,665	.....
Boston ..		1,379 94		10,988	.....
Brant (including Farnham village) ..		2,989 38	1,600		.....
Buffalo, city ..	1,215,900 84	2,602,889 95	39,967,709		\$4,513,759
Cheektowaga (including Sloan village and part of Depew village) ..	2,823 12	22,437 80	491,610	11,243	.....
Clarence ..		4,047 73		3,173	.....
Colden ..		2,080 05			.....
Collins (including part of Gowanda village) ..	233 33	4,273 96	8,920		.....
Concord (including Springville village) ..	14,333 75	26,175 78	119,280	22,874	.....
East Hamburg ..		5,769 19	52,000	24,796	.....
Eden ..		3,767 93	29,369	1,200	.....
Elms ..		3,067 41	5,218	676	.....
Evans (including Angola village) ..		8,648 53	108,920	21,042	.....
Grand Island ..		1,407 17	20,054	9,128	.....
Hamburg (including Blasdell and Hamburg villages) ..	1,899 04	14,713 46	64,100		.....
Holland ..		4,478 78	5,910	4,395	.....
Lackawanna, city ..	14,752 09	41,441 65	264,000		.....
Lancaster (including Lancaster village and part of Depew village) ..	645 83	18,615 96	300,040		.....
Marilla ..		2,080 58		5,886	.....
Newstead (including Akron village) ..		7,338 72	47,000		.....
North Collins (including North Collins village) ..	1,773 42	6,966 29	48,400	8,629	.....
Sardinia ..		3,413 95			.....
Tonawanda, city ..	15,014 36	33,338 41	516,385		30,267
Tonawanda (including Kenmore village) ..	341 00	7,204 75	493,300	10,278	3,360
Walca ..		1,436 18			.....
West Seneca ..		9,252 70	18,785		.....
Total	\$1,269,053 24	\$2,868,179 51	\$42,959,248		
		County	1,501,000		
			\$44,460,248	\$159,053	\$4,547,386

ESSEX

Statement of the aggregate valuations, real and personal, amount funds, and tax ates in the several cities and

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of cor- porations and special fran- chises	Equalised value of real estate, including village property, real estate of cor- porations and special fran- chises
Chesterfield (including part of Keese- ville village).....	44,735	1,865	\$359,333	\$934,009
Crown Point.....	44,855	1,605	620,000	696,379
Elisabethtown (including Elisabeth- town village).....	49,808	1,205	797,194	674,161
Essex.....	18,740	1,193	700,971	668,803
Jay.....	43,164	2,382	464,671	513,081
Keene.....	117,395	1,138	567,620	578,217
Lewis.....	50,587	844	271,185	262,423
Minerva.....	103,644	705	317,569	312,315
Moriah (including Port Henry vil- lage).....	38,692	6,007	3,851,190	3,679,346
Newcomb.....	150,355	511	310,100	322,970
North Elba (including Lake Placid village and part of Saranac Lake village).....	97,730	3,933	3,756,221	3,843,399
North Hudson.....	110,870	477	369,228	341,487
Saint Armand (including Blooming- dale village).....	35,059	952	332,776	327,770
Schroon.....	94,338	967	455,778	439,471
Ticonderoga (including Ticonderoga village).....	49,470	4,746	3,164,132	3,374,916
Westport (including Westport vil- lage).....	34,585	1,686	1,112,363	990,217
Willaboro.....	26,334	1,652	745,522	751,850
Wilmington.....	33,511	593	135,335	120,474
Total.....	1,143,872	32,461	\$18,831,188	\$18,831,188

NOTE.— For continuation of this table, see page 351.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking towns of Essex county for the year 1918

CITIES AND TOWNS	Rate of equalization used by board of supervisors in equalising real estate assessments under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	TAXES
				Amount for State purposes
Chesterfield (including part of Keeseville village).....	59	\$7,500		\$1,467 47
Crown Point.....	57	14,600		1,108 15
Elizabethtown (including Elizabethtown village).....	76	24,500		1,088 96
Essex.....	67	13,200		1,063 00
Jay.....	58	15,925	\$86,135	824 64
Keene.....	63	7,000		912 13
Lewis.....	66			409 02
Minerva.....	65			486 79
Moriah (including Port Henry village).....	67	142,850	326,518	5,957 46
Newcomb.....	62	3,635		509 05
North Elba (including Lake Placid village and part of Saranac Lake village).....	63	10,410	49,469	6,006 57
North Hudson.....	69	5,875		541 41
Saint Armand (including Bloomingdale village).....	65	2,500		514 77
Schroon.....	66	4,350		691 77
Ticonderoga (including Ticonderoga village).....	60	28,560	101,000	5,304 82
Westport (including Westport village).....	72	22,000	52,187	1,577 69
Willaboro.....	64	61,150		1,267 19
Wilmington.....	72			187 76
Total.....		\$364,055	\$615,309	\$29,918 65

NOTE.— For continuation of this table, see page 352.

ESSEX

Statement of the aggregate valuation of real

CITIES AND TOWNS	TAXES — (Continued)			
	Amount for court and stenographer's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Chesterfield (including part of Keeseville village)	\$70 09	\$194 70	\$6,429 54	.....
Crown Point	52 95	147 02	4,855 26	.....
Elisabethtown (including Elisabethtown village)	52 04	144 48	4,769 14	.....
Essex	50 81	141 03	4,657 38	.....
Jay	39 68	109 41	3,612 04	.....
Keene	43 58	121 02	3,996 44	.....
Lewis	19 52	54 27	1,794 02	.....
Minerva	23 24	64 58	2,132 79	.....
Moriah (including Port Henry village)	284 71	790 40	26,101 68	.....
Newcomb	24 29	67 54	2,230 37	.....
North Elba (including Lake Placid village and part of Saranac Lake village)	287 06	796 92	26,316 89	.....
North Hudson	25 85	71 83	2,372 12	.....
Saint Armand (including Bloomingdale village)	24 59	68 30	2,255 41	.....
Schroon	33 06	91 78	3,030 84	.....
Ticonderoga (including Ticonderoga village)	253 53	703 81	23,242 26	.....
Westport (including Westport village)	75 40	209 32	6,912 42	.....
Willsboro	60 55	168 12	5,551 06	.....
Wilmington	8 97	24 91	822 72	.....
Total	\$1,429 92	\$3,969 44	\$131,083 88	.....

NOTE. — For continuation of this table, see page 353.

— Continued

and personal estate in Essex county, etc.

CITIES AND TOWNS	TAXES — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Chesterfield (including part of Keese- ville village).....	\$11,310 22	\$2,886 20	\$4,827 34	\$27,185 56
Crown Point.....	10,287 78		6,939 48	23,390 64
Elisabethtown (including Elisabeth- town village).....	6,674 20	5,397 36	13,622 05	31,748 23
Essex.....	5,970 68		7,968 33	19,881 23
Jay.....	7,744 49		15,827 39	28,158 25
Keene.....	14,757 71		11,823 53	31,654 41
Lewis.....	7,729 18		2,373 47	12,379 48
Minerva.....	13,478 69		3,611 86	19,797 95
Moriah (including Port Henry vil- lage).....	28,982 10	22,590 66	60,133 42	144,840 43
Newcomb.....	17,750 95		8,550 00	29,132 20
North Elba (including Lake Placid village and part of Saranac Lake village).....	36,606 97	63,971 72	4,496 51	138,482 64
North Hudson.....	9,066 47		2,873 84	14,951 52
Saint Armand (including Bloming- dale village).....	6,798 45	3,673 89	6,159 82	19,495 23
Schroon.....	10,732 78		6,563 43	21,143 66
Ticonderoga (including Ticonderoga village).....	19,740 46	22,549 56	44,795 43	116,589 87
Westport (including Westport vil- lage).....	10,975 81	3,100 25	9,726 93	32,577 82
Willabro.....	6,327 44		10,801 76	24,267 02
Wilmington.....	4,397 92		3,191 73	8,634 01
Total.....	\$229,332 30	\$124,169 64	\$224,406 32	\$744,310 15

NOTE.— For continuation of this table, see page 354.

ESSEX

Statement of the aggregate valuation of real

CITIES AND TOWNS	Rate of tax per \$1 of assessment, actual rate for cities and average rate for towns	RECEIPTS			
		Liquor licenses	Recording mortgages	Taxes on bank stock	From State for public schools
Chesterfield (including part of Keeseville village).....	.0313	\$913 87	\$23 89		\$1,763 37
Crown Point.....	.0368		38 05		3,756 96
Elizabethtown (including Elizabethtown village).....	.0386	545 63	17 54		2,348 72
Essex.....	.0278		70 47		2,339 22
Jay.....	.0598	4 85	10 77	\$861 35	2,864 95
Keene.....	.055	339 50	4 01		2,705 96
Lewis.....	.0456		5 34		2,107 96
Minerva.....	.0623	169 75	43 32		1,223 75
Moriah (including Port Henry village).....	.0362	4,803 91	1,075 79	3,265 19	4,078 89
Newcomb.....	.0928	259 48	33 55		615 28
North Elba (including Lake Placid village and part of Saranac Lake village).....	.0367	1,618 06	259 03	494 69	3,647 28
North Hudson.....	.049	169 75	4 41		1,296 40
Saint Armand (including Bloomingdale village).....	.0581		20 54		1,233 10
Schroon.....	.0459	398 91	36 21		2,044 53
Ticonderoga (including Ticonderoga village).....	.0365	1,702 13	1,378 94	1,010 00	5,187 25
Westport (including Westport village).....	.0287		14 02	521 87	2,865 32
Willsboro.....	.03		64 05		2,957 53
Wilmington.....	.0637		1 96		1,318 07
Total.....		\$10,925 84	\$3,101 89	\$6,153 10	\$44,354 54

NOTE.— For conclusion of this table, see page 355.

— Concluded

and personal estate in Essex county, etc.

CITIES AND TOWNS	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources, including licenses, fees and water rents	Aggregate			
Chesterfield (including part of Keeseville village)	\$51 00	\$2,752 13	\$8,000		
Crown Point		3,795 01			
Elisabethtown (including Elisabethtown village)	266 25	3,178 14	27,000		
Essex		2,409 69			
Jay		3,741 92	15,500	\$1,000	
Keene		3,049 47			
Lewis		2,113 30	900		
Minerva		1,436 82			
Moriah (including Port Henry village)	1,942 44	15,166 22	92,300		
Newcomb		908 31	8,000		
North Elba (including Lake Placid village and part of Saranac Lake village)		6,019 06	329,628		
North Hudson		1,470 56	1,401		
Saint Armand (including Bloomingdale village)	600 00	1,853 64	32,600		\$11,250
Schroon		2,479 65		500	
Ticonderoga (including Ticonderoga village)		9,278 32	52,000		
Westport (including Westport village)	92 70	3,493 91		7,025	
Willsboro		3,021 58		400	
Wilmington		1,320 03	3,750	1,100	
Total	\$2,952 39	\$67,487 76	\$571,079		
		County	44,000		
			\$615,079	\$10,025	\$11,250

FRANKLIN

*Statement of the aggregate valuations, real and personal, amount
funds, and tax rates in the several towns*

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of cor- porations and special fran- chises	Equalized value of real estate, including village property, real estate of cor- porations and special fran- chises
Altamont (including Tupper Lake village)	76,168	4,480	\$985,366	\$968,757
Bangor (including North Bangor vil- lage)	26,610	2,179	638,712	649,599
Belmont	101,954	2,031	544,330	547,317
Bombay	22,473	1,337	405,380	417,084
Brandon	24,928	860	116,016	136,872
Brighton	50,028	777	401,640	428,171
Burke	27,463	1,835	523,150	526,021
Chateaugay (including Chateaugay village)	29,486	2,903	741,922	745,983
Constable	20,037	1,331	299,344	300,987
Dickinson	27,753	1,514	356,634	350,622
Duane	48,933	255	124,955	125,640
Fort Covington (including Fort Cov- ington village)	22,565	2,045	609,380	612,724
Franklin	105,674	1,378	558,701	561,767
Harrietstown (including part of Sar- ano Lake village)	134,247	4,716	2,178,129	2,141,415
Malone (including Malone village)	63,200	11,255	3,512,949	3,492,542
Moirs	28,442	2,413	719,926	707,791
Santa Clara	119,617	625	686,589	690,355
Waverly	77,254	2,133	577,256	580,424
Westville	21,664	1,128	219,545	215,843
Total	1,025,485	45,095	\$14,199,924	\$14,199,924

FULTON

*Statement of the aggregate valuations, real and personal, amount
funds, and tax rates in the several cities and*

Bleecker	36,660	498	\$127,300	\$121,345
Broadalbin	23,870	2,030	750,430	896,828
Caroga	31,494	516	169,810	181,291
Ephratah	23,154	1,288	597,900	598,429
Gloversville, city	2,752	21,178	18,481,557	14,798,334
Joanstown, city	2,200	10,687	3,835,385	6,824,502
Johnstown	40,520	2,694	1,613,999	1,615,427
Mayfield (including Mayfield village)	38,714	2,095	601,036	882,161
Northampton (including Northville village)	18,542	2,231	629,103	853,775
Oppenheim	30,744	1,161	436,190	563,324
Perth	15,904	713	551,587	507,657
Stratford	47,576	534	209,534	220,758
Total	307,178	45,625	\$28,063,831	\$28,063,831

Norm.—For continuation of this table, see page 357.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking of Franklin county for the year 1918

CITIES AND TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessment under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	TAXES
				Amount for State purposes
Altamont (including Tupper Lake village).....	90	\$20,900	\$80,030	\$1,860 03
Bangor (including North Bangor village).....	87	3,450		1,227 39
Belmont.....	88	500		1,029 61
Brombay.....	86	13,900		810 02
Brandon.....	75	200		257 63
Brighton.....	83	18,100		838 76
Burke.....	88	6,600		1,001 04
Chateaugay (including Chateaugay village).....	88	32,600	152,268	1,463 35
Conestable.....	88	3,875		673 00
Dickinson.....	90	4,650		867 73
Duane.....	88			236 14
Fort Covington (including Fort Covington village).....	88	18,350		1,186 11
Franklin.....	88			1,055 84
Harriettstown (including part of Saranac Lake village).....	90	24,100	233,398	4,070 00
Malone (including Malone village).....	89	77,600	910,253	6,709 97
Moirs.....	90	17,350	49,755	1,362 89
Santa Clara.....	88	16,300		1,328 14
Waverly.....	88	9,800	38,229	1,109 31
Westville.....	90	1,250		408 00
Total.....		\$269,525	\$1,463,933	\$27,194 96

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking towns of Fulton county for the year 1918

Bleecker.....	84			\$116 17
Broadalbin.....	67	\$6,275		857 08
Caroga.....	75			172 99
Ephratah.....	80	3,985		574 22
Gloversville, city.....	100	434,350	\$1,765,190	14,477 86
Johnstown, city.....	45	308,800	848,440	6,803 54
Johnstown.....	80			1,540 95
Mayfield (including Mayfield village).....	60			839 63
Northampton (including Northville village).....	59	8,500	109,228	822 07
Oppenheim.....	62			535 60
Perth.....	87			483 43
Stratford.....	76	2,750		212 70
Total.....		\$764,660	\$2,722,858	\$27,436 24

NOTE.— For continuation of this table, see page 358.

FRANKLIN

Statement of the aggregate valuation of real

CITIES AND TOWNS	Taxes — (Continued)			
	Amount for court and stenographer's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Altamont (including Tupper Lake village)	\$81 16	\$246 79	\$13,349 63	
Bangor (including North Bangor village)	53 56	162 85	8,809 06	
Belmont	44 93	136 51	7,329 57	
Bombay	35 35	107 48	5,813 59	
Brandon	11 24	34 19	1,848 97	
Brighton	36 60	111 29	6,019 80	
Burke	43 68	132 82	7,184 62	
Chateaugay (including Chateaugay village)	63 85	194 15	10,502 56	
Constable	25 00	76 03	4,112 30	
Dickinson	29 13	88 60	4,792 31	
Duane	10 30	31 08	1,695 02	
Fort Covington (including Fort Covington village)	51 78	157 38	8,512 59	
Franklin	46 07	140 09	7,577 74	
Harriettstown (including part of Saranac Lake village)	177 60	540 03	29,210 95	
Malone (including Malone village)	292 81	890 30	48,158 12	
Moirs	59 47	180 83	9,781 52	
Santa Clara	57 95	176 22	9,532 18	
Waverly	48 41	147 19	7,961 60	
Westville	17 80	54 14	2,928 42	
Total	\$1,186 69	\$3,608 07	\$195,180 55	

FULTON

Statement of the aggregate valuation of real

Bleecker	\$5 86	\$15 41	\$505 44	
Broadalbin	43 24	113 71	3,729 11	
Caroga	8 73	22 95	752 63	
Ephratah	28 97	76 18	2,498 39	
Gloversville, city	730 40	1,920 84	62,992 25	\$176,299 43
Johnstown, city	343 22	902 66	29,599 04	67,018 21
Johnstown	77 74	204 45	6,704 59	
Mayfield (including Mayfield village)	42 36	111 40	3,653 13	
Northampton (including Northville village)	41 47	109 07	3,576 75	
Oppenheim	27 02	71 06	2,330 38	
Perth	24 38	64 14	2,103 30	
Stratford	10 73	28 22	925 48	
Total	\$1,384 12	\$3,640 09	\$119,370 49	\$243,317 64

NOTE.— For continuation of this table, see page 359.

— Continued

and personal estate in Franklin county, etc.

CITIES AND TOWNS	TAXES — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Altamont (including Tupper Lake village).....	\$9,086 09	\$17,755 00	\$33,411 66	\$75,790 36
Bangor (including North Bangor village).....	10,281 21	2,893 02	7,807 09	31,234 18
Belmont.....	7,155 69		8,875 89	24,632 30
Bombay.....	6,490 34		2,601 78	15,855 56
Brandon.....	8,956 49		7,419 02	13,527 41
Brighton.....	9,838 65		8,360 54	25,205 64
Burke.....	7,776 18		7,026 50	23,164 84
Chateaugay (including Chateaugay village).....	13,712 05	7,227 36	18,057 96	51,221 28
Constable.....	5,964 07		3,492 22	14,242 62
Dickinson.....	4,306 62		5,994 03	15,878 42
Duane.....	3,724 34		2,258 87	7,955 75
Fort Covington (including Fort Covington village).....	7,390 66	2,783 50	9,061 53	29,143 55
Franklin.....	14,277 24		10,028 44	33,125 42
Harriettstown (including part of Saranac Lake village).....	22,245 67	27,892 41	57,791 14	141,927 80
Malone (including Malone village).....	25,151 31	43,511 44	54,536 63	179,250 58
Molra.....	12,971 88		13,240 54	37,567 13
Santa Clara.....	9,533 07		3,729 74	24,387 30
Waverly.....	8,285 04		10,217 74	27,768 29
Westville.....	4,302 15		2,703 85	10,414 36
Total.....	\$186,478 75	\$102,062 73	\$266,615 17	\$782,326 92

— Continued

and personal estate in Fulton county, etc.

Bleecker.....	\$2,645 25		\$2,195 38	\$5,483 51
Broadalbin.....	5,206 41		7,754 39	17,703 94
Caroga.....	2,242 01		2,325 17	5,524 48
Ephratah.....	3,621 11		6,210 41	13,009 28
Gloversville, city.....			132,755 00	389,175 78
Johnstown, city.....			78,000 00	182,666 67
Johnstown.....	9,326 73		10,232 26	28,086 72
Mayfield (including Mayfield village).....	3,915 98	\$1,731 27	8,369 80	18,663 57
Northampton (including Northville village).....	3,996 18	3,871 93	10,218 46	22,635 93
Oppenheim.....	5,224 32		5,479 23	13,667 61
Perth.....	1,907 69		3,402 73	7,985 67
Stratford.....	2,867 55		3,552 38	7,597 06
Total.....	\$40,953 23	\$5,603 20	\$270,495 21	\$712,200 22

NOTE.— For continuation of this table, see page 360.

FRANKLIN

Statement of the aggregate valuation of real

CITIES AND TOWNS	Rate of tax per \$1 of assessment, actual rate for cities and average rate for towns	RECEIPTS			
		Liquor licenses	Recording mortgages	Taxes on bank stock	From State for public schools
Altamont (including Tupper Lake village)	.0753	\$2,621 40	\$1,264 02	\$800 30	\$3,686 61
Bangor (including North Bangor village)	.0486		141 12		2,424 00
Belmont	.0452		55 80		3,430 59
Bombay	.0378		99 36		2,181 52
Brandon	.1163		30 33		1,267 83
Brighton	.0600	169 75	79 55		988 87
Burke	.0437		136 00		3,229 45
Chateaugay (including Chateaugay village)	.0661		366 08		2,724 55
Constable	.0469		66 75	1,522 68	1,497 84
Dickinson	.0439		63 06		2,323 25
Duane	.0636		33 57		656 17
Fort Covington (including Fort Covington village)	.0464		76 00		3,827 27
Franklin	.0592		54 80		3,174 34
Harriettstown (including part of Saranac Lake village)	.0644	4,372 88	592 73	2,333 98	5,714 57
Malone (including Malone village)	.0499		560 79	9,102 53	13,547 78
Moirs	.0509		103 12	497 55	1,761 10
Santa Clara	.0346	254 63	64 87		552 69
Waverly	.0473		21 91	382 29	2,375 95
Westville	.0471		67 97		1,732 68
Total		\$7,418 66	\$3,877 83	\$14,639 33	\$57,097 06

FULTON

Statement of the aggregate valuation of real

Bleecker	.0430	\$171 50	\$0 23		\$1,021 49
Broadalbin	.0233		54 28		2,803 57
Caroga	.0325	257 25	9 92		859 58
Ephratah	.0216	343 00	24 81		2,419 34
Gloversville, city	.0290	18,705 42	203 29	\$17,651 90	13,121 45
Johnstown, city	.0448	9,077 33	789 40	8,484 40	9,131 15
Johnstown	.0174	1,288 50	170 53		2,911 75
Mayfield (including Mayfield village)	.0281		50 49		2,968 83
Northampton (including Northville village)	.0355	1,136 81	51 61	1,092 28	2,845 74
Oppenheim	.0313		25 75		2,463 80
Perth	.0144	171 50	28 01		1,109 29
Stratford	.0356	171 50	11 28		1,791 48
Total		\$31,332 81	\$1,417 60	\$27,228 58	\$43,447 47

NOTE.— For conclusion of this table, see page 361.

— Concluded

and personal estate in Franklin county, etc.

CITIES AND TOWNS	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources, including licenses, fees and water rents	Aggregate			
Altamont (including Tupper Lake village).....	\$240 35	\$8,612 68	\$69,500		
Bangor (including North Bangor village).....	92 00	2,657 12			
Belmont.....		3,486 39			
Bombay.....		2,280 88			
Brandon.....		1,298 16			
Brighton.....		1,238 17			
Burke.....		3,365 45			
Chateaugay (including Chateaugay village).....	1,489 46	4,580 09	9,000		
Constable.....		3,087 27			
Dickinson.....		2,386 31			
Duane.....		689 74			
Fort Covington (including Fort Covington village).....	502 00	4,405 27	9,580		
Franklin.....		3,229 14			
Harriettstown (including part of Saranac Lake village).....		13,014 16	270,503		\$11,250
Malone (including Malone village).....	3,138 75	26,349 85	116,300		
Moir.....		2,361 77			
Santa Clara.....		872 19	3,000		
Waverly.....		2,780 15			
Westville.....		1,800 65			
Total.....	\$5,462 56	\$88,495 44	\$477,883		
		County....	491,000		
			\$968,883		\$11,250

— Concluded

and personal estate in Fulton county, etc.

Bleecker.....		\$1,193 22			
Broadalbin.....		2,857 85		\$2,700	
Caroga.....		1,128 75	\$6,800		
Ephratah.....		2,787 15			
Gloversville, city.....	\$111,672 33	161,354 39	769,750		\$4,348
Johnstown, city.....	41,247 34	68,729 62	323,700		26,491
Johnstown.....		4,380 78			
Mayfield (including Mayfield village).....	5 00	3,024 32		13,296	
Northampton (including Northville village).....	5 00	5,131 44	4,000	1,349	
Oppenheim.....		2,489 55			
Perth.....		1,306 80			
Stratford.....		1,974 26		200	
Total.....	\$152,929 67	\$256,356 13	\$1,104,050	\$17,545	
		County....	133,000	7,489	
			\$1,237,050	\$25,034	\$30,839

GENESEE

*Statement of the aggregate valuations, real and personal, amount
funds, and tax rates in the several towns*

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of cor- porations and special fran- chises	Equalised value of real estate, including village property, real estate of cor- porations and special fran- chises
Alabama.....	28,022	1,697	\$1,587,060	\$1,606,336
Alexander (including Alexander vil- lage).....	22,731	1,403	1,277,575	1,357,747
Batavia, city.....	3,640	13,278	11,402,639	11,016,536
Batavia.....	30,797	2,062	2,870,040	2,837,343
Bergen (including Bergen village).....	17,289	1,716	1,537,888	1,566,567
Bethany.....	22,706	1,394	1,131,241	1,202,230
Byron.....	20,531	1,501	1,763,525	1,763,945
Darien.....	30,405	2,013	1,890,327	2,008,951
Elba (including Elba village).....	22,631	1,754	1,425,135	1,477,626
LeRoy (including LeRoy village).....	26,900	5,830	4,955,570	4,787,770
Oakfield (including Oakfield village).....	15,379	2,257	1,809,673	1,810,103
Pavilion.....	22,728	1,615	1,912,175	2,032,169
Pembroke (including Corfu village).....	26,090	2,473	1,995,092	2,120,289
Stafford.....	19,970	1,259	1,726,580	1,706,909
Total.....	309,819	40,252	\$37,284,520	\$37,284,520

GREENE

*Statement of the aggregate valuations, real and personal, amount
funds, and tax rates in the several towns*

Ashland.....	13,849	658	\$174,085	\$155,000
Athens (including Athens village)...	14,132	2,725	1,363,249	1,332,500
Cairo.....	33,725	1,967	990,818	960,000
Catskill (including Catskill village)...	32,842	9,021	4,551,575	4,592,500
Coxsackie (including Coxsackie vil- lage).....	21,664	3,453	2,041,225	2,062,609
Durham.....	29,926	1,363	566,754	578,000
Greenville.....	25,424	1,550	581,321	580,000
Halcott.....	11,174	353	74,780	65,204
Hunter (including Hunter and Tan- nersville villages).....	47,177	2,944	2,040,154	2,100,000
Jewett.....	28,104	1,014	268,762	240,000
Lexington.....	49,276	926	239,315	255,000
New Baltimore.....	24,189	1,840	895,230	942,500
Prattsville.....	13,409	887	181,790	152,500
Windham.....	26,088	1,390	379,255	343,500
Total.....	370,980	30,091	\$14,058,313	\$14,058,313

NOTE.—For continuation of this table, see page 363.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking and city of Genesee county for the year 1918

CITIES AND TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessments under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	TAXES
				Amount for State purposes
Alabama.....	84	\$14,100		\$1,960 60
Alexander (including Alexander village).....	80	21,150		1,668 36
Batavia, city.....	88	465,550	\$802,255	13,892 45
Batavia.....	86	21,900		3,459 47
Bergen (including Bergen village).....	84	13,300		1,899 42
Bethany.....	80	5,950		1,461 81
Byron.....	85	27,550		2,167 57
Darien.....	80	1,150		2,432 07
Elba (including Elba village).....	82	17,650	31,912	1,809 17
LeRoy (including LeRoy village).....	88	58,250	253,467	5,863 32
Oakfield (including Oakfield village).....	85	10,000	37,500	2,202 19
Pavilion.....	80	30,000		2,495 07
Pembroke (including Corfu village).....	80	18,950	55,485	2,588 32
Stafford.....	86	20,200		2,089 67
Total.....		\$725,700	\$1,180,619	\$45,989 49

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking of Greene county for the year 1918

Ashland.....	\$8,800		\$236 60
Athens (including Athens village).....	27,000	\$30,000	1,983 84
Cairo.....	7,500		974 50
Catskill (including Catskill village).....	40,825	568,577	6,889 95
Coxsackie (including Coxsackie village).....	49,650	126,848	3,103 46
Durha.....			834 03
Greenville.....	7,600		849 46
Halcott.....	650		94 65
Hunter (including Hunter and Tannersville villages).....	25,900	25,000	3,159 12
Jewett.....	6,400		358 30
Lexington.....			370 55
New Baltimore.....	1,800		1,372 73
Prattsville.....	1,400		224 24
Windham.....	21,775		532 18
Total.....	\$205,300	\$750,425	\$20,983 61

NOTE.— For continuation of this table, see page 364.

GENESEE

Statement of the aggregate valuation of real

CITIES AND TOWNS	TAXES — (Continued)			
	Amount for court and stenographer's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Alabama.....	\$96 43	\$360 52	\$3,432 50	.....
Alexander (including Alexander village).....	82 05	306 78	2,912 56	.....
Batavia, city.....	683 26	2,554 56	31,707 59	\$261,837 08
Batavia.....	170 14	636 13	6,004 20	.....
Bergen (including Bergen village).....	93 42	349 27	8,325 38	.....
Bethany.....	71 89	268 80	2,559 24	.....
Byron.....	106 61	398 57	3,794 85	.....
Darien.....	119 61	447 21	4,250 18	.....
Elba (including Elba village).....	88 98	332 67	3,167 38	.....
LeRoy (including LeRoy village).....	288 37	1,078 15	10,265 12	.....
Oakfield (including Oakfield village).....	108 31	404 94	3,855 45	.....
Pavilion.....	122 71	458 80	4,368 21	.....
Pembroke (including Corfu village).....	127 30	475 94	4,531 47	.....
Stafford.....	102 77	384 25	3,658 46	.....
Total.....	\$2,261 85	\$8,456 59	\$87,832 59	\$261,837 08

GREENE

Statement of the aggregate valuation of real

Ashland.....	\$14 81	\$31 39	\$1,420 53	.....
Athens (including Athens village).....	124 15	263 20	11,910 92	.....
Cairo.....	60 98	129 29	5,850 89	.....
Catskill (including Catskill village).....	431 18	914 12	41,367 35	.....
Coxsackie (including Coxsackie village).....	194 22	411 75	18,633 17	.....
Durham.....	52 20	110 65	5,007 50	.....
Greenville.....	53 16	112 70	5,100 30	.....
Halcott.....	5 92	12 56	568 28	.....
Hunter (including Hunter and Tannersville villages).....	197 70	419 13	18,967 40	.....
Jewett.....	22 43	47 54	2,151 24	.....
Lexington.....	23 19	49 16	2,224 88	.....
New Baltimore.....	85 91	182 13	8,241 90	.....
Prattsville.....	14 03	29 75	1,346 33	.....
Windham.....	33 30	70 62	3,195 24	.....
Total.....	\$1,313 18	\$2,783 99	\$125,985 99	.....

NOTE.— For continuation of this table, see page 365.

— Continued

and personal estate in Genesee county, etc.

CITIES AND TOWNS	TAXES — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Alabama.....	\$14,401 35		\$8,420 97	\$28,672 37
Alexander (including Alexander vil- lage).....	12,687 87	\$683 31	8,885 79	27,226 72
Batavia, city.....			90,855 70	401,530 64
Batavia.....	22,841 28		16,072 11	49,183 38
Bergen (including Bergen village)...	8,346 11	4,197 64	10,650 73	28,861 97
Bethany.....	10,505 26		6,965 68	21,832 68
Byron.....	10,598 52		12,945 97	30,000 09
Darien.....	14,389 60		10,267 25	31,846 01
Elba (including Elba village).....	7,619 19	1,900 00	6,781 96	21,679 35
LeRoy (including LeRoy village)....	10,532 96	31,426 06	51,020 99	110,474 97
Oakfield (including Oakfield village)	6,875 64	5,880 35	12,491 79	31,818 67
Pavilion.....	9,667 56		9,378 38	26,490 73
Pembroke (including Corfu village)...	13,977 86	2,700 00	13,912 56	38,313 46
Stafford.....	11,770 68		5,703 53	23,709 36
Total.....	\$154,201 97	\$46,787 36	\$264,273 41	\$871,640 34

— Continued

and personal estate in Greene county, etc.

Ashland.....	\$2,536 91		\$2,170 30	\$6,410 54
Athens (including Athens village)...	7,542 22	\$6,388 62	12,619 59	40,832 61
Cairo.....	8,426 92		6,213 40	21,655 97
Catskill (including Catskill village)...	23,282 93	36,859 96	42,523 64	152,269 13
Coxsackie (including Cossackie vil- lage).....	11,355 69	13,999 56	14,824 43	62,522 28
Durham.....	9,315 56		3,984 85	19,304 79
Greenville.....	8,744 82		6,943 91	21,804 35
Halcott.....	1,148 02		1,375 98	3,205 41
Hunter (including Hunter and Tan- nersville villages).....	22,493 37	10,244 52	24,177 34	79,658 58
Jewett.....	4,466 60		3,773 69	10,819 80
Lexington.....	8,526 65		3,461 70	14,656 13
New Baltimore.....	9,268 02		6,512 14	25,660 83
Prattsville.....	2,985 29		2,722 33	7,321 97
Windham.....	6,145 84		6,721 42	16,698 60
Total.....	\$126,236 84	\$67,492 66	\$138,024 72	\$482,820 99

NOTE.— For continuation of this table, see page 363.

GENESEE

Statement of the aggregate valuation of real

CITIES AND TOWNS	Rate of tax per \$1 of assess- ment, actual rate for cities and aver- age rate for towns	RECEIPTS			
		Liquor licenses	Record- ing mort- gages	Taxes on bank stock	From State for public schools
Alabama.....	.0179		\$179 52		\$1,388 71
Alexander (including Alexander village).....	.0209		210 79		2,014 67
Batavia, city.....	.0301	\$13,727 52	1,523 03	\$8,022 55	9,027 11
Batavia.....	.0170		427 14		2,623 93
Bergen (including Bergen village).....	.0186		183 23		3,072 51
Bethany.....	.0191		143 63		1,519 60
Byron.....	.0167	343 00	203 10		2,016 72
Darien.....	.0168	1,176 00	343 46		1,665 21
Elba (including Elba village).....	.0150	343 00	213 67	319 12	1,724 04
LeRoy (including LeRoy village).....	.0220	4,227 30	527 32	2,534 67	1,221 59
Oakfield (including Oakfield vil- lage).....	.0174	1,291 41	127 04	375 00	1,532 22
Pavilion.....	.0136		192 45		1,734 13
Pembroke (including Corfu vil- lage).....	.0190	692 12	197 38	554 85	3,043 80
Stafford.....	.0135	343 00	275 68		1,166 22
Total.....		\$22,143 35	\$4,747 44	\$11,806 19	\$33,750 46

GREENE

Statement of the aggregate valuation of real

Ashland.....	.0350		\$24 87		\$1,117 11
Athens (including Athens village).....	.0293	\$1,534 58	4 85	\$300 00	2,017 57
Cairo.....	.0310	853 60	28 07		2,613 40
Catskill (including Catskill village).....	.0330	6,950 05	705 81	5,685 78	7,977 46
Coxsackie (including Coxsackie vil- lage).....	.0299	1,961 82	3 92	1,268 48	3,161 33
Durham.....	.0340		35 11		2,491 95
Greenville.....	.0370		42 49		3,908 17
Halcott.....	.0424		17 25		805 71
Hunter (including Hunter and Tannersville villages).....	.0385	1,372 55	129 16	300 00	3,710 34
Jewett.....	.0393		18 76		2,384 21
Lexington.....	.0612		42 74		2,357 14
New Baltimore.....	.0286				2,464 53
Prattville.....	.0399		8 17		1,273 39
Windham.....	.0416		58 73		2,498 66
Total.....		\$12,672 60	\$1,119 93	\$7,554 26	\$38,780 97

NOTE.— For conclusion of this table, see page 367.

— Concluded

and personal estate in Genesee county, etc.

CITIES AND TOWNS	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources, including licenses, fees and water rents	Aggregate			
Alabama.....		\$1,568 23	\$2,200	\$2,034	
Alexander (including Alexander village).....	\$23 46	2,248 92			
Batavia, city.....	6,319 34	38,619 55	721,730		
Batavia.....		3,051 07			
Bergen (including Bergen village).....		3,255 74	18,200	1,033	
Bethany.....		1,663 23		600	
Byron.....		2,562 82	11,000	2,350	
Darien.....		3,184 67	2,900		
Elba (including Elba village).....		2,599 83			
LeRoy (including LeRoy village).....	2,283 30	10,794 18	166,000		
Oakfield (including Oakfield village).....	42 50	3,368 17	35,000		
Pavilion.....		1,926 58			
Pembroke (including Corfu village).....	178 80	4,666 95			
Stafford.....		1,784 90			
Total.....	\$8,847 40	\$81,294 84	\$957,030	\$6,017	

— Concluded

and personal estate in Greene county, etc.

Ashland.....		\$1,141 98		\$1,600	
Athens (including Athens village).....	\$1,855 92	5,712 92			
Cairo.....		3,495 07	\$8,500		
Catakill (including Catakill village).....	1,004 77	22,323 87	62,500		
Coxsackie (including Coxsackie village).....	799 24	7,194 79	35,000		
Durham.....		2,527 06	4,000		
Greenville.....		3,950 66			
Halcott.....		822 96			
Hunter (including Hunter and Tannersville villages).....	120 50	5,632 55	43,000	9,500	
Jewett.....		2,402 97	3,500	6,180	
Lexington.....		2,399 88	7,000	1,725	
New Baltimore.....		2,464 53	200		
Prattville.....		1,281 56	2,250	700	
Windham.....		2,557 39	8,575		
Total	\$3,780 43	\$63,908 19	\$174,525	\$19,705	
		County....	264,000	10,000	
			\$438,525	\$29,705	

HAMILTON

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of corporations and special franchises	Equalized value of real estate, including village property, real estate of corporations and special franchises
Arietta.....	196,350	319	\$864,418	\$868,229
Benson.....	51,628	155	190,320	191,158
Hope.....	26,494	250	108,262	102,468
Indian Lake.....	168,269	1,086	724,712	727,893
Inlet.....	40,546	219	366,701	368,237
Lake Pleasant.....	126,960	429	566,953	569,414
Long Lake.....	263,964	1,058	1,276,870	1,282,474
Morehouse.....	120,206	133	527,940	530,278
Wells.....	112,744	842	440,726	426,721
Total	1,107,160	4,491	\$5,066,902	\$5,066,902

HERKIMER

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns

Columbia.....	21,995	1,090	\$647,770	\$562,426
Danube.....	16,972	1,050	914,061	824,555
Fairfield (including part of Middleville village).....	24,968	1,334	702,643	841,476
Frankfort (including Frankfort village).....	20,123	5,962	4,662,369	3,998,128
German Flats (including Ilion and Mohawk villages).....	19,455	12,809	8,220,223	8,651,167
Herkimer (including Herkimer village).....	17,347	11,027	5,946,427	6,258,167
Litchfield.....	16,976	836	402,134	372,429
Little Falls, city.....	2,591	13,022	7,512,460	7,508,140
Little Falls.....	14,296	627	630,400	643,936
Manheim (including Dolgeville village).....	17,072	3,885	2,380,746	2,468,160
Newport (including Newport village and part of Middleville village).....	20,182	1,724	936,859	813,428
Norway.....	22,069	597	250,276	234,921
Ohio.....	32,041	496	112,051	106,617
Russia (including Cold Brook and Poland villages).....	32,532	1,747	758,129	721,365
Salisbury.....	71,783	1,643	946,790	832,456
Schuyler.....	24,351	1,130	1,131,692	1,155,990
Stark.....	19,981	906	462,885	412,205
Warren.....	23,025	1,288	475,341	500,262
Webb (including Old Forge village).....	268,491	1,274	2,026,710	2,132,950
Wilmurt.....	184,714	227	666,677	625,553
Winfield (including West Winfield village).....	14,803	1,435	906,689	827,892
Total	885,773	64,109	\$40,692,232	\$40,692,232

NOTE.— For continuation of this table, see page 369.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking of Hamilton county for the year 1918

CITIES AND TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessments under section 80 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	TAXES
				Amount for State purposes
Arietta.....	79			\$1,435 96
Benson.....	80			316 74
Hope.....	84			170 19
Indian Lake.....	80			1,202 24
Inlet.....	80			609 27
Lake Pleasant.....	80	\$200		942 05
Long Lake.....	80	960		2,121 31
Morehouse.....	79	655		877 09
Wells.....	82	3,750		711 38
Total.....		\$5,565		\$8,386 23

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking and city of Herkimer county for the year 1918

Columbia.....	80	\$4,000		\$742 57
Danube.....	77	800		1,088 66
Fairfield (including part of Middleville village).....	58	11,750		1,111 00
Frankfort (including Frankfort village).....	81	10,000	\$181,266	5,278 74
German Flats (including Ilion and Mohawk villages).....	66	17,000	500,566	11,422 15
Herkimer (including Herkimer village).....	66	151,750	636,324	8,262 67
Litchfield.....	75	5,700		491 72
Little Falls, city.....	69	248,025	432,191	9,913 01
Little Falls.....	68	2,100		850 19
Manheim (including Dolgeville village).....	67	15,000	116,952	3,258 72
Newport (including Newport village and part of Middleville village).....	80	37,300	93,937	1,073 97
Norway.....	74	3,100		310 17
Ohio.....	73	1,500		140 77
Russia (including Cold Brook and Poland villages).....	73	23,450	84,970	952 42
Salisbury.....	79	2,000		1,099 09
Schuyler.....	68			1,526 26
Stark.....	78	8,000		544 24
Warren.....	66	42,950		660 50
Webb (including Old Forge village).....	66	9,350	68,000	2,816 15
Wilmurt.....	56	250		1,089 98
Winfield (including West Winfield village).....	78	17,850	43,592	1,093 07
Total.....		\$611,875	\$2,157,798	\$53,726 05

NOTE.— For continuation of this table, see page 370.

HAMILTON

Statement of the aggregate valuation of real

CITIES AND TOWNS	TAXES — (Continued)			
	Amount for court and stenographer's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Arietta.....	\$65 79	\$190 46	\$7,199 41	.....
Benson.....	14 48	41 92	1,050 97	.....
Hope.....	7 76	22 47	996 47	.....
Indian Lake.....	53 16	159 68	6,113 47	.....
Inlet.....	27 91	80 80	3,048 45	.....
Lake Pleasant.....	43 16	124 97	4,948 73	.....
Long Lake.....	97 28	281 46	10,828 34	.....
Morehouse.....	40 23	116 48	4,586 34	.....
Wells.....	32 61	94 40	3,701 44	.....
Total.....	\$384 38	\$1,112 64	\$43,013 62	.....

HERKIMER

Statement of the aggregate valuation of real

Columbia.....	\$37 18	\$98 52	\$3,172 39	.....
Danube.....	54 51	144 44	4,614 71	.....
Fairfield (including part of Middleville village).....	55 63	147 40	4,787 60	.....
Frankfort (including Frankfort village).....	264 32	700 35	22,419 73	.....
German Flats (including Ilion and Mohawk villages).....	571 94	1,515 42	48,478 75	.....
Herkimer (including Herkimer village).....	413 73	1,096 24	36,066 30	.....
Litchfield.....	24 62	65 24	2,122 52	.....
Little Falls, city.....	496 37	1,315 20	43,741 73	\$136,871 25
Little Falls.....	42 57	112 80	3,614 47	.....
Manheim (including Dolgeville village).....	163 17	432 35	13,903 47	.....
Newport (including Newport village and part of Middleville village).....	53 78	142 49	4,813 53	.....
Norway.....	15 53	41 15	1,335 30	.....
Ohio.....	7 05	18 68	606 67	.....
Russia (including Cold Brook and Poland villages).....	47 60	126 36	4,199 80	.....
Salisbury.....	55 04	145 82	4,667 46	.....
Schuyler.....	76 42	202 49	6,461 61	.....
Stark.....	27 25	72 22	2,361 28	.....
Warren.....	33 08	87 63	3,103 44	.....
Webb (including Old Forge village).....	141 02	373 63	11,989 39	.....
Wilmurt.....	54 58	144 62	4,616 35	.....
Winfield (including West Winfield village).....	54 73	145 02	4,755 30	.....
Total.....	\$2,690 21	\$7,128 07	\$231,831 83	\$136,871 25

NOTE.— For continuation of this table, see page 371.

— Continued

and personal estate in Hamilton county, etc.

CITIES AND TOWNS	TAXES — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Arietta.....	\$14,781 16		\$1,796 83	\$25,460 61
Benson.....	3,927 35		1,685 49	7,636 95
Hope.....	2,761 79		1,503 30	5,461 98
Indian Lake.....	20,025 50		9,177 90	36,733 95
Inlet.....	7,579 63		2,820 00	14,166 08
Lake Pleasant.....	13,360 20		4,103 04	23,522 15
Long Lake.....	39,276 22		17,049 53	69,654 14
Morehouse.....	8,768 56		1,789 09	16,117 79
Wells.....	15,127 84		7,305 09	26,972 76
Total.....	\$125,608 25		\$47,230 27	\$225,735 39

— Continued

and personal estate in Herkimer county, etc.

Columbia.....	\$5,407 97		\$5,018 11	\$14,476 74
Danube.....	6,958 09		7,328 93	20 189 34
Fairfield (including part of Middle- ville village).....	14,081 36	\$2,000 00	11,072 44	33,255 43
Frankfort (including Frankfort vil- lage).....	17,379 44	25,473 78	45,944 05	117,460 41
German Flats (including Ilion and Mohawk villages).....	21,986 90	96,047 36	107,710 53	287,733 05
Herkimer (including Herkimer vil- lage).....	19,052 94	82,049 71	84,210 89	231,152 48
Litchfield.....	6,153 12		3,310 12	12,167 34
Little Falls, city.....			68,023 90	260,361 46
Little Falls.....	6,257 74		5,191 90	16,069 61
Manheim (including Dolgeville vil- lage).....	11,555 80	28,369 13	26,029 83	83,712 47
Newport (including Newport village and part of Middleville village).....	7,104 45	4,800 00	13,081 60	31,069 82
Norway.....	4,035 92		4,779 50	10,617 57
Ohio.....	4,202 60		5,572 23	10,548 00
Russia (including Cold Brook and Poland villages).....	9,002 75	1,813 16	6,400 20	22,542 47
Salisbury.....	9,232 45		11,583 73	26,783 59
Schuyler.....	10,307 42		5,372 92	23,947 12
Stark.....	4,232 52		5,753 72	12,991 23
Warren.....	6,010 47		4,751 67	14,646 79
Webb (including Old Forge village).....	20,523 41		25,692 93	61,536 53
Wilmurt.....	12,329 70		1,097 47	19,332 70
Winfield (including West Winfield village).....	7,520 57	5,000 00	9,649 27	28,217 96
Total.....	\$203,335 62	\$245,553 14	\$457,575 94	\$1,338,712 11

NOTE.— For continuation of this table, see page 372.

HAMILTON

Statement of the aggregate valuation of real

CITIES AND TOWNS	Rate of tax per \$1 of assessment, actual rate for cities and average rate for towns	RECEIPTS			
		Liquor licenses	Recording mortgages	Taxes on bank stock	From State for public schools
Arietta.....	.0294	\$169 75	\$255 77		\$518 31
Benson.....	.0401		25		420 72
Hope.....	.0504	169 75	50		810 90
Indian Lake.....	.0506	424 38	80 30		2,819 62
Inlet.....	.0386	174 60	50		225 80
Lake Pleasant.....	.0414	339 49	344 95		802 39
Long Lake.....	.0545	509 25	54 79		1,864 36
Morhouse.....	.0304	169 75			391 17
Wells.....	.0606	175 81	153 45		2,301 34
Total.....		\$2,132 78	\$890 51		\$9,454 61

HERKIMER

Statement of the aggregate valuation of real

Columbia.....	.0222	\$226 63	\$41 21		\$1,515 64
Danube.....	.0220		153 62		1,418 73
Fairfield (including part of Middleville village).....	.0465	306 75	81 61		2,530 38
Frankfort (including Frankfort village).....	.0251	3,778 24	530 71	\$1,812 66	4,200 51
German Flats (including Ilion and Mohawk villages).....	.0349	12,349 19	1,257 16	5,005 65	11,403 99
Herkimer (including Herkimer village).....	.0385	10,864 93	1,109 41	6,363 23	12,150 46
Litchfield.....	.0298	171 50	22 95		1,476 28
Little Falls, city.....	.0246	15,457 05	871 94	4,321 91	6,611 04
Little Falls.....	.0254	47 75	73 89		1,023 67
Manheim (including Dolgeville village).....	.0349	2,519 72	286 43	1,169 53	2,677 86
Newport (including Newport village and part of Middleville village).....	.0318	519 40	68 73	939 37	3,106 78
Norway.....	.0415		28 35		1,383 95
Ohio.....	.0928	171 50	4 89		1,302 33
Russia (including Cold Brook and Poland villages).....	.0288	661 50	125 23	849 70	1,971 93
Salisbury.....	.0282		49 58		1,761 24
Schuyler.....	.0211		130 73		1,863 88
Stark.....	.0275	171 50	65 13		1,837 86
Warren.....	.0282	171 50	193 81		1,521 27
Webb (including Old Forge village).....	.0302	600 25	528 60	680 00	2,057 52
Wilmurt.....	.0290	171 50	25 84		740 11
Winfield (including West Winfield village).....	.0305		18 85	435 92	4,426 06
Total.....		\$48,188 91	\$5,668 17	\$21,577 97	\$66,990 49

NOTE.— For conclusion of this table, see page 373.

— Concluded

and personal estate in Hamilton county, etc.

CITIES AND TOWNS	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources, including licenses, fees and water rents	Aggregate			
Arietta.....		\$943 83			
Benson.....		420 97			
Hope.....		981 15			
Indian Lake.....		2,824 30		\$700	
Inlet.....		400 90	\$4,500	1,919	
Lake Pleasant.....		1,486 83			
Long Lake.....		2,228 40	9,000		
Morehouse.....		560 92		1,500	
Wells.....		2,630 60	1,620	175	
Total.....		\$12,477 90	\$15,120	\$4,294	
		County.....	125,000	108,242	
			\$140,120	\$112,536	

— Concluded

and personal estate in Herkimer county, etc.

Columbia.....		\$1,783 48		\$200	
Danube.....		1,572 35	\$10,050		
Fairfield (including part of Middleville village).....		2,918 74	29,587		
Frankfort (including Frankfort village).....	\$1,515 65	11,846 77	196,500		
German Flats (including Ilion and Mohawk villages).....	230 00	30,245 99	783,800		\$20,000
Herkimer (including Herkimer village).....	115 00	30,603 03	191,900		
Litchfield.....		1,670 73	16,500		
Little Falls, city.....	50,874 23	78,136 17	478,790		
Little Falls.....		1,145 31			
Manheim (including Dolgeville village).....	561 25	7,214 79	137,350		12,073
Newport (including Newport village and part of Middleville village).....	25 00	4,659 28	31,667		
Norway.....		1,412 30		900	
Ohio.....		1,478 72			
Russia (including Cold Brook and Poland villages).....		3,608 36	11,500		
Salisbury.....		1,810 82	4,000		
Schuyler.....		1,994 61	17,800		
Stark.....		2,074 49			
Warren.....		1,886 58	8,500		
Webb (including Old Forge village).....		3,866 37	14,900		
Wilmurt.....		937 45	1,500		
Winfield (including West Winfield village).....	1,796 46	6,676 79	27,500		
Total.....	\$55,117 59	\$197,543 13	\$1,961,844	\$1,100	
		County.....	772,000	20,104	
			\$2,733,844	\$21,204	\$32,073

JEFFERSON

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns

CITY AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of cor- porations and special fran- chises	Equalized value of real estate, including village property, real estate of cor- porations and special fran- chises
Adams (including Adams village)...	27,020	3,279	\$1,882,591	\$1,738,025
Alexandria (including Alexandria Bay village).....	39,089	4,355	2,140,525	976,152
Antwerp (including Antwerp village)	61,018	2,762	1,567,385	1,494,728
Brownville (including Brownville, Dexter and Glen Park villages)...	34,378	3,861	2,796,947	2,582,167
Cape Vincent (including Cape Vin- cent village).....	34,022	2,514	1,707,702	1,576,566
Champion (including West Carthage village).....	25,776	2,990	1,643,956	1,567,750
Clayton (including Clayton village)	47,497	3,976	2,208,675	2,083,396
Ellisburg (including Belleville, Ellis- burg and Mannsville villages)...	43,311	3,487	2,210,148	2,064,785
Henderson (including Henderson vil- lage).....	25,091	1,451	1,019,985	951,785
Hounsfield (including Sacketts Har- bar village).....	28,703	2,053	1,463,143	1,365,312
Le Ray (including part of Black River village).....	40,823	2,540	1,548,155	1,444,639
Lorraine.....	24,499	993	510,710	478,562
Lyme (including Chaumont village)	33,823	1,869	1,613,308	1,465,931
Orleans.....	41,344	2,269	1,587,220	1,513,643
Pamela.....	23,383	980	892,822	851,435
Philadelphia (including Philadelphia village).....	21,800	1,593	1,274,395	1,176,533
Rodman.....	25,208	1,167	729,415	695,603
Rutland (including part of Black River village).....	26,716	1,764	1,335,206	1,273,312
Theresa (including Theresa village)	40,912	2,060	1,174,261	1,095,745
Watertown, city.....	3,237	26,805	20,214,014	22,439,816
Watertown.....	22,335	1,179	933,313	800,048
Wilna (including Carthage village)	47,483	6,393	3,580,620	3,270,864
Worth.....	27,390	579	245,520	215,219
Total.....	745,658	81,009	\$54,280,016	\$54,280,016

NOTE.— For continuation of this table, see page 375.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking and city of Jefferson county for the year 1918

CITY AND TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessments under section 50 of the Tax Law	Total assessed value of personal property exclusive of bank stock	Assessed value of bank stock	Taxes
				Amount for State purposes
Adams (including Adams village) . . .	94	\$86,350	\$337,138	\$2,548 82
Alexandria (including Alexandria Bay village) . . .	94	114,350	146,715	2,920 63
Antwerp (including Antwerp village) . . .	91	29,050	57,410	2,128 86
Brownville (including Brownville, Dexter and Glen Park villages) . . .	94	7,900	49,000	3,618 56
Cape Vincent (including Cape Vincent village) . . .	94	51,525		2,274 60
Champion (including West Carthage village) . . .	91	16,800		2,213 76
Clayton (including Clayton village) . . .	92	22,150	176,000	2,941 65
Ellisburg (including Belleville, Ellisburg and Manneville villages) . . .	92	67,270		3,006 62
Henderson (including Henderson village) . . .	93	54,705		1,406 15
Hounsfield (including Sacketts Harbor village) . . .	93	45,575		1,971 13
Le Ray (including part of Black River village) . . .	93	40,870		2,075 39
Lorraine . . .	83	7,500		676 27
Lyme (including Chaumont village) . . .	85	13,500		2,066 90
Orleans . . .	91	19,250		2,141 59
Pamela . . .	91	12,250		1,206 65
Philadelphia (including Philadelphia village) . . .	94	23,890	42,585	1,677 08
Rodman . . .	91	39,750		1,027 35
Rutland (including part of Black River village) . . .	91	3,500		1,783 82
Theresa (including Theresa village) . . .	93	45,800	96,825	1,594 84
Watertown, city . . .	78	737,000	1,275,822	32,450 01
Watertown . . .	91	19,125		1,270 19
Wilna (including Carthage village) . . .	85	84,150	407,868	4,687 26
Worth . . .	99			300 68
Total . . .		\$1,542,250	\$2,589,363	\$77,988 81

NOTE.— For continuation of this table, see page 376.

JEFFERSON

Statement of the aggregate valuation of real

CITY AND TOWNS	TAXES — (Continued)			
	Amount for court and stenog- rapher's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Adams (including Adams village)...	\$112 04	\$287 81	\$10,778 13	
Alexandria (including Alexandria Bay village).....	128 39	329 80	12,350 80	
Antwerp (including Antwerp village)	93 58	240 39	9,002 56	
Brownville (including Brownville, Dexter and Glen Park villages)...	159 07	408 60	15,302 24	
Cape Vincent (including Cape Vin- cent village).....	99 99	256 85	9,618 85	
Champion (including West Carthage village).....	97 31	249 98	9,361 59	
Clayton (including Clayton village)	129 31	332 17	12,439 68	
Ellisburg (including Belleville, Ellis- burg and Mannsville villages)....	132 17	339 51	12,714 45	
Henderson (including Henderson vil- lage).....	61 81	158 78	5,946 40	
Hounsfield (including Sacketts Har- bor village).....	86 65	222 58	8,335 60	
Le Ray (including part of Black River village).....	91 23	234 35	8,776 47	
Lorraine.....	29 73	76 36	2,859 87	
Lyme (including Chaumont village)	90 86	233 39	8,740 56	
Orleans.....	94 14	241 83	9,056 42	
Pamelia.....	53 04	136 25	5,102 70	
Philadelphia (including Philadelphia village).....	73 72	189 37	7,092 09	
Rodman.....	45 16	116 01	4,344 51	
Rutland (including part of Black River village).....	78 41	201 43	7,543 48	
Theresa (including Theresa village)	70 11	180 09	6,744 31	
Watertown, city.....	1,426 46	3,664 31	137,225 20	\$422,998 88
Watertown.....	55 84	143 43	5,371 45	
Wilna (including Carthage village)	206 05	529 29	19,821 90	
Worth.....	13 22	33 95	1,271 53	
Total.....	\$3,428 29	\$8,806 53	\$329,800 79	\$422,998 88

NOTE.— For continuation of this table, see page 377.

— Continued

and personal estate in Jefferson county, etc.

CITY AND TOWNS	TAXES — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Adams (including Adams village) ..	\$10,783 81	\$10,133 79	\$20,355 73	\$55,000 13
Alexandria (including Alexandria Bay village)	9,649 12	19,711 00	26,895 01	71,984 75
Antwerp (including Antwerp village)	12,444 93	7,726 93	17,742 22	49,379 47
Brownville (including Brownville, Dexter and Glen Park villages) ..	14,084 38	22,228 24	32,384 46	88,185 55
Cape Vincent (including Cape Vin- cent village)	6,459 41	8,678 14	13,533 99	40,921 83
Champion (including West Carthage village)	11,727 00	12,819 22	21,311 55	57,780 41
Clayton (including Clayton village)	13,468 02	11,567 53	23,138 19	64,016 55
Ellisburg (including Belleville, Ellis- burg and Mannsville villages) ..	16,133 55	3,107 37	18,900 11	54,333 78
Henderson (including Henderson vil- lage)	7,572 67	1,070 43	9,140 12	25,356 36
Hounsfield (including Sacketts Har- bor village)	10,126 74	3,476 96	12,657 76	36,877 42
Le Ray (including part of Black River village)	9,625 47	970 93	11,738 87	33,512 71
Lorraine	7,936 49		4,888 85	10,467 57
Lyme (including Chaumont village)	10,039 84	2,290 47	11,718 53	35,187 55
Orleans	8,528 50		11,914 89	31,977 37
Pamella	5,190 74		4,025 74	15,715 12
Philadelphia (including Philadelphia village)	9,711 94	4,755 73	8,481 80	31,981 73
Rodman	8,839 33		7,149 61	21,521 97
Rutland (including part of Black River village)	10,400 90	2,912 81	4,179 40	27,100 25
Theresa (including Theresa village) ..	11,052 78	6,300 00	9,622 58	35,564 71
Watertown, city			151,482 26	749,247 12
Watertown	7,851 64		6,529 61	21,222 16
Wilna (including Carthage village) ..	10,096 38	34,660 60	39,778 01	109,779 49
Worth	3,433 73		2,614 84	7,667 95
Total	\$215,157 37	\$152,410 15	\$470,184 13	\$1,687,774 95

NOTE.— For conclusion of this table, see page 378.

JEFFERSON

Statement of the aggregate valuation of real

CITY AND TOWNS	Rate of tax per \$1 of assessment, actual rate for cities and average rate for towns	RECEIPTS			
		Liquor licenses	Recording mortgages	Taxes on bank stock	From State for public schools
Adams (including Adams village)	.0279	\$73 50	\$103 01	\$3,371 38	\$6,780 56
Alexandria (including Alexandria Bay village)	.0319	3,524 33	209 88	1,467 15	6,332 48
Antwerp (including Antwerp village)	.0309		113 81	574 10	5,350 62
Brownville (including Brownville, Dexter and Glen Park villages)	.0314		1,167 03	490 00	1,677 15
Cape Vincent (including Cape Vincent village)	.0232	2,045 76	54 42		3,611 25
Champion (including West Carthage village)	.0347		152 98		3,939 80
Clayton (including Clayton village)	.0286	2,392 42	133 53	1,760 00	6,815 03
Ellisburg (including Belleville, Ellisburg and Mannsville villages)	.0238		110 55		5,945 22
Henderson (including Henderson village)	.0235		62 32		2,320 20
Hounsfield (including Sacketts Harbor village)	.0244	780 94	86 41		3,097 54
Le Ray (including part of Black River village)	.0210	4 90	128 63		2,941 61
Lorraine	.0317	36 75	30 76		2,247 83
Lyme (including Chaumont village)	.0216		62 47		3,699 11
Orleans	.0199		83 47		3,504 11
Pamela	.0173		354 70		1,559 95
Philadelphia (including Philadelphia village)	.0246	525 52	99 32	425 85	2,404 26
Rodman	.0279		35 32		2,091 61
Rutland (including part of Black River village)	.0202		54 24		3,172 69
Theresa (including Theresa village)	.0291	1,033 90	59 76	968 25	3,427 59
Watertown, city	.0332	31,262 02	1,825 84	12,758 22	17,384 17
Watertown	.0222		85 31		1,668 75
Wilna (including Carthage village)	.0299	4,282 66	203 67	4,078 68	6,799 24
Worth	.0312		20 42		1,213 98
Total		\$45,962 70	\$5,237 85	\$25,893 63	\$97,984 77

NOTE.— For conclusion of this table, see page 379.

— Concluded

and personal estate in Jefferson county, etc.

CITY AND TOWNS	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources, licenses, fees and water rents	Aggregate			
Adams (including Adams village)	\$191 85	\$10,520 30			
Alexandria (including Alexandria Bay village)	638 00	12,171 84	\$63,872		
Antwerp (including Antwerp village)	230 50	6,299 03	40,250		
Brownville (including Brownville, Dexter and Glen Park villages)	318 87	3,653 05	13,000		
Cape Vincent (including Cape Vincent village)	628 14	6,339 57	13,100		
Champion (including West Carthage village)	3,935 12	8,027 90	22,000		
Clayton (including Clayton village)		11,101 01	9,000		
Ellisburg (including Belleville, Ellisburg and Mannsville villages)	250 00	6,305 77	10,000	\$5,951	
Henderson (including Henderson village)		2,382 52	4,000		
Hounsfield (including Sacketts Harbor village)	304 31	4,269 20			
Le Ray (including part of Black River village)	33 17	3,108 31	5,500		
Lorraine		2,315 33			
Lyme (including Chaumont village)	1 42	3,763 00	19,000	735	
Orleans		3,587 58			
Pamela		1,914 65			
Philadelphia (including Philadelphia village)	293 59	3,748 54	40,150		
Rodman		2,126 93		4,950	
Rutland (including part of Black River village)	99 52	3,326 45	22,595	2,272	
Theresa (including Theresa village)	2,162 87	7,652 37			
Watertown, city	34,144 90	97,375 15	1,373 235		\$12,765
Watertown		1,754 06			
Wilna (including Carthage village)	1,184 00	16,548 25	26,000	570	
Worth		1,234 40		250	
Total	\$44,416 26	\$219,495 21	\$1,661 702	\$14,728	
		County	445,000	103,286	
			\$2,106,702	\$118,014	\$12,765

LEWIS

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns

TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of corporations and special franchises	Equalized value of real estate, including village property, real estate of corporations and special franchises
Croghan (including Croghan village)	111,202	2,972	\$1,313,370	\$1,295,907
Denmark (including Copenhagen village)	30,972	2,116	1,240,930	1,238,997
Diana (including Harrisville village)	83,566	2,438	639,930	631,422
Greig	58,527	758	220,850	221,806
Harrisburg	23,384	677	391,980	293,678
High Market	37,484	390	239,790	237,993
Lewis	39,705	733	204,415	207,774
Leyden (including Port Leyden village)	20,684	1,663	712,012	715,097
Lowville (including Lowville village)	21,890	4,104	2,356,910	2,365,616
Lyonsdale	42,316	1,024	340,338	343,859
Martinsburg	43,621	1,761	784,515	778,638
Montague	39,596	489	214,430	217,953
New Bremen	33,821	1,660	439,324	441,227
Osceola	55,273	467	421,090	428,069
Pinckney	22,617	804	299,986	299,500
Turin (including Turin village)	18,872	1,108	560,925	593,485
Watson	71,680	771	374,600	376,222
West Turin (including Constableville and Lyons Falls villages)	23,570	2,011	1,105,662	1,103,874
Total	778,780	25,947	\$11,891,057	\$11,891,057

LIVINGSTON

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns

Avon (including Avon village)	25,060	3,862	\$3,026,737	\$2,839,235
Caledonia (including Caledonia village)	24,909	2,102	2,721,083	2,664,548
Conesus	20,392	1,041	821,518	777,247
Geneseo (including Geneseo village)	27,026	3,348	3,031,522	3,147,821
Groveland	22,620	1,699	1,571,616	1,593,472
Leicester (including Leicester village)	19,606	1,811	1,935,699	1,833,219
Lima (including Lima village)	19,775	2,118	2,031,911	1,967,386
Livonia (including Livonia village)	23,645	2,999	2,485,721	2,378,801
Mount Morris (including Mount Morris village)	29,055	5,055	2,410,698	2,443,201
North Dansville (including Dansville village)	5,538	4,290	2,107,556	2,240,445
Nunda (including Nunda village)	23,034	2,289	1,368,441	1,404,145
Ossian	25,027	666	513,267	533,166
Portage	18,975	962	865,601	877,699
Sparta	17,236	894	803,460	889,029
Springwater	32,503	1,689	1,049,307	1,076,677
West Sparta	20,282	800	696,614	706,195
York	29,674	2,802	2,655,312	2,723,777
Total	384,337	38,427	\$30,096,063	\$30,096,063

NOTE.—For continuation of this table, see page 381.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking of Lewis county for the year 1918

TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessments under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	Taxes
				Amount for State purposes
Croghan (including Croghan village)	85	\$4,050		\$2,038 36
Denmark (including Copenhagen village)	84	33,681	\$47,319	1,995 58
Diana (including Harrisville village)	85			990 08
Greig	84	3,550		353 36
Harrisburg	84	2,100		620 59
High Market	85	2,550		377 15
Lewis	83			325 79
Leyden (including Port Leyden village)	84	28,050		1,165 26
Lowville (including Lowville village)	81	250,800	347,500	4,102 59
Lyonsdale	83			539 13
Martinsburg	85			1,220 92
Montague	83	1,900		344 73
New Bremen	84	400		692 47
Osceola	83			671 13
Pinckney	84	4,350		476 45
Turin (including Turin village)	81	7,010		942 52
Watson	84			589 92
West Turin (including Constableville and Lyons Falls villages)	84	18,630		1,760 10
Total		\$357,671	\$394,819	\$19,206 18

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking of Livingston county for the year 1918

Avon (including Avon village)	90	\$207,700	\$121,619	\$3,671 33
Caledonia (including Caledonia village)	86	7,500	33,858	3,136 47
Coneaus	89	41,800		947 79
Genesee (including Genesee village)	81	523,500	234,358	4,511 16
Groveland	83	10,000		1,855 76
Leicester (including Leicester village)	89	21,725		2,136 36
Lima (including Lima village)	87	16,300	38,651	2,329 72
Livonia (including Livonia village)	88	63,300		2,813 78
Mount Morris (including Mount Morris village)	83	12,900	135,649	2,997 77
North Dansville (including Dansville village)	79	81,150	180,509	2,891 04
Nunda (including Nunda village)	82	21,000		1,609 24
Ossian	81			616 18
Portage	83			987 39
Sparta	76	5,000		1,092 57
Springwater	82	18,600		1,264 48
West Sparta	83	3,710		822 11
York	82	48,820		3,191 63
Total		\$1,083,005	\$744,639	\$36,874 78

NOTE.—For continuation of this table, see page 382.

LEWIS

Statement of the aggregate valuation of real

TOWNS	TAXES — (Continued)			
	Amount for court and stenographer's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Croghan (including Croghan village)	\$86 11	\$270 44	\$7,539 75	
Denmark (including Copenhagen village)	84 30	264 76	7,381 53	
Diana (including Harrisville village)	41 83	131 36	3,682 25	
Greig	14 83	46 88	1,304 07	
Harrisburg	26 22	82 34	2,295 51	
High Market	15 93	50 04	1,395 15	
Lewis	13 76	43 22	1,205 09	
Leyden (including Port Leyden village)	49 23	154 60	4,310 25	
Lowville (including Lowville village)	173 31	544 31	15,175 21	
Lyonsdale	22 78	71 54	1,994 38	
Martinsburg	51 58	161 98	4,516 10	
Montague	14 56	45 74	1,275 15	
New Bremen	29 25	91 87	2,561 44	
Osceola	28 35	89 04	2,482 45	
Pinckney	20 13	63 21	1,702 33	
Turin (including Turin village)	39 82	125 05	3,486 35	
Watson	24 92	78 27	2,182 09	
West Turin (including Constableville and Lyons Falls villages)	74 35	233 52	6,510 52	
Total	\$811 36	\$2,548 17	\$71,039 62	

LIVINGSTON

Statement of the aggregate valuation of real

Avon (including Avon village)	\$153 15	\$673 00	\$16,154 18
Caledonia (including Caledonia village)	130 79	574 73	13,799 76
Conesus	79 59	173 96	4,171 35
Geneseo (including Geneseo village)	188 78	829 57	19,861 04
Groveland	77 51	340 58	8,167 23
Leicester (including Leicester village)	89 66	393 99	9,410 65
Lima (including Lima village)	97 75	429 54	10,261 93
Livonia (including Livonia village)	118 04	518 70	12,393 72
Mount Morris (including Mount Morris village)	125 27	550 49	13,194 67
North Dansville (including Dansville village)	129 04	531 44	12,727 99
Nunda (including Nunda village)	68 89	302 70	7,214 87
Ossian	25 77	113 24	2,712 53
Portage	42 42	186 42	4,368 59
Sparta	43 21	189 89	4,472 32
Springwater	52 94	232 64	5,567 54
West Sparta	34 31	150 78	3,617 70
York	134 02	588 90	14,148 89
Total	\$1,591 14	\$6,780 57	\$162,244 96

NOTE.— For continuation of this table, see page 383.

— Continued

and personal estate in Lewis county, etc.

TOWNS	TAXES — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Croghan (including Croghan village)	\$15,280 36	\$3,100 00	\$10,309 96	\$38,624 98
Denmark (including Copenhagen village)	14,062 87	3,100 00	14,310 71	41,199 75
Diana (including Harrisville village)	12,815 43	5,001 33	11,899 69	34,541 97
Greig	5,034 53		3,104 14	9,857 91
Harrisburg	6,621 65		5,529 18	15,175 49
High Market	5,778 54		3,464 48	11,081 29
Lewis	5,864 90		5,779 03	13,231 79
Leyden (including Port Leyden village)	10,634 80	2,034 63	11,296 89	29,645 66
Lowville (including Lowville village)	19,908 36	16,884 48	26,750 71	83,538 97
Lyonsdale	4,508 24		3,942 98	11,079 10
Martinsburg	11,555 10		10,003 20	27,508 88
Montague	3,779 47		4,310 22	9,769 87
New Bremen	8,903 57		12,251 72	24,580 32
Osceola	6,574 79		3,660 61	13,506 37
Pinckney	6,859 44		6,590 58	14,762 14
Turin (including Turin village)	8,456 82	1,635 96	7,046 77	21,733 29
Watson	7,321 48		4,759 00	14,955 68
West Turin (including Constableville and Lyons Falls villages)	6,303 86	3,854 14	13,524 63	32,261 12
Total	\$159,264 21	\$35,610 54	\$158,524 50	\$447,004 58

— Continued

and personal estate in Livingston county, etc.

Avon (including Avon village)	\$9,460 84	\$15,663 67	\$25,563 59	\$71,339 7
Caledonia (including Caledonia village)	10,274 53	5,195 34	17,106 48	50,218 10
Coneus	6,427 54		5,978 57	17,778 80
Geneseo (including Geneseo village)	14,721 62	25,132 08	7,726 53	72,970 78
Groveland	12,364 92		10,075 34	32,881 34
Leicester (including Leicester village)	14,257 93	970 00	12,352 63	39,611 22
Lima (including Lima village)	9,479 40	4,192 50	11,260 19	38,051 03
Livonia (including Livonia village)	13,668 45	6,156 80	22,955 87	58,625 36
Mount Morris (including Mount Morris village)	15,711 66	23,301 17	20,719 49	76,800 52
North Dansville (including Dansville village)	7,146 07	23,801 71	32,706 30	79,933 59
Nunda (including Nunda village)	11,353 07	9,687 40	18,454 90	48,691 07
Oswian	9,453 95		4,320 28	17,241 95
Portage	8,774 39		3,900 18	18,259 39
Sparta	7,219 50		5,030 79	18,048 26
Springwater	8,636 52		11,637 39	27,391 51
West Sparta	6,351 73		4,734 35	15,710 98
York	12,089 65		23,134 68	53,287 77
Total	\$177,391 77	\$114,100 67	\$237,657 56	\$736,641 45

Note.— For continuation of this table, see page 384.

LEWIS

Statement of the aggregate valuation of real

TOWNS	Rate of tax per \$1 of assess- ment, actual rate for cities and aver- age rate for towns	RECEIPTS			
		Liquor licenses	Record- ing mort- gages	Taxes on bank stock	From State for public schools
Croghan (including Croghan vil- lage).....	.0293	\$1,459 85	\$330 21	.....	\$3,457 86
Denmark (including Copenhagen village).....	.0323	800 25	135 15	\$443 10	2,592 89
Diana (including Harrisville vil- lage).....	.0539	858 45	86 04	.....	4,667 99
Greig.....	.0439	169 75	10 68	.....	2,783 52
Harrisburg.....	.0385	.....	39 11	.....	1,863 29
High Market.....	.0457	.....	9 00	.....	1,430 79
Lewis.....	.0647	169 75	62 61	.....	2,013 37
Leyden (including Port Leyden village).....	.0400	514 10	53 36	.....	3,476 03
Lowville (including Lowville vil- lage).....	.0320	2,622 96	255 29	3,475 00	1,039 47
Lyonsdale.....	.0325	255 73	20 28	.....	1,614 34
Martinsburg.....	.0350	509 25	80 58	.....	3,339 23
Montague.....	.0451	169 14	22 14	.....	1,672 26
New Bremen.....	.0557	330 50	29 70	.....	2,756 66
Osceola.....	.0320	.....	11 07	.....	1,174 42
Pinckney.....	.0485	169 75	31 48	.....	2,150 55
Turin (including Turin village).....	.0363	174 60	42 30	.....	2,595 48
Watson.....	.0399	169 75	20 93	.....	1,670 18
West Turin (including Constable- ville and Lyons Falls villages).....	.0286	679 00	43 10	.....	3,222 94
Total.....	.....	\$9,062 44	\$1,283 03	\$3,918 19	\$43,521 27

LIVINGSTON

Statement of the aggregate valuation of real

Avon (including Avon village).....	.0220	\$2,466 22	\$490 04	\$1,216 19	\$1,480 21
Caledonia (including Caledonia vil- lage).....	.0184	24 25	386 64	338 58	2,781 96
Conesus.....	.0206	339 50	151 41	.....	1,292 40
Geneseo (including Geneseo vil- lage).....	.0205	24 25	152 35	2,343 58	5,035 06
Groveland.....	.0207	.....	58 81	.....	1,760 47
Leicester (including Leicester vil- lage).....	.0202	36 38	44 87	.....	2,369 80
Lima (including Lima village).....	.0185	509 25	184 17	386 51	1,331 22
Livonia (including Livonia village).....	.0229	133 87	317 89	.....	4,466 90
Mount Morris (including Mount Morris village).....	.0316	12 13	205 23	1,356 49	4,240 60
North Dansville (including Dans- ville village).....	.0365	36 38	134 53	1,805 04	125 87
Nunda (including Nunda village).....	.0350	48 50	321 52	.....	4,289 04
Ossian.....	.0335	.....	35 50	.....	1,657 20
Portage.....	.0210	.....	269 96	.....	1,265 24
Sparta.....	.0223	.....	42 24	.....	1,057 92
Springwater.....	.0256	.....	154 69	.....	3,360 39
West Sparta.....	.0224	.....	9 21	.....	2,013 93
York.....	.0196	18 19	122 74	.....	1,686 95
Total.....	.....	\$3,648 92	\$3,081 80	\$7,446 39	\$40,215 16

NOTE.— For conclusion of this table, see page 385.

— Concluded

and personal estate in Lewis county, etc.

TOWNS	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources, including licenses, fees and water rents	Aggregate			
Croghan (including Croghan village).....	\$270 00	\$5,517 92	\$29,500	\$1,000	.....
Denmark (including Copenhagen village).....	106 00	4,077 48	27,490	.....	.....
Diana (including Harrisville village).....	3,105 60	8,718 08	13,800	.....	.....
Greig.....	.....	2,963 95	.....	.....	.....
Harrisburg.....	.....	1,902 40	.....	.....	.....
High Market.....	.....	1,439 79	.....	.....	.....
Lewis.....	.....	2,245 73	400	.....	.....
Leyden (including Port Leyden village).....	187 21	4,230 70	10,520	.....	\$1,230
Lowville (including Lowville village).....	685 00	8,077 72	58,350	.....	8,129
Lyonsdale.....	.....	1,890 35	.....	.....	.....
Martinsburg.....	.....	3,929 08	10,487	.....	.....
Montague.....	.....	1,864 15	.....	.....	.....
New Bremen.....	.....	3,125 86	1,000	.....	.....
Ocoola.....	.....	1,185 49	.....	250	.....
Pinekey.....	.....	2,351 78	5,100	.....	.....
Turin (including Turin village).....	62 00	2,874 38	12,460	.....	.....
Watson.....	.....	1,860 86	.....	.....	.....
West Turin (including Constableville and Lyons Falls villages).....	1,729 53	5,674 57	28,080	.....	.....
Total.....	\$6,145 34	\$63,930 27	\$197,187	.....	.....
		County.....	87,569	.....	.....
			\$284,756	\$1,250	\$9,359

— Concluded

and personal estate in Livingston county, etc.

Avon (including Avon village).....	\$25 28	\$5,677 94	.....	.....	.....
Caledonia (including Caledonia village).....	33 00	3,564 43	\$30,600	.....	.....
Conesus.....	.....	1,783 31	.....	.....	.....
Genesee (including Genesee village).....	1,163 95	8,719 19	48,800	.....	.....
Groveland.....	.....	1,819 28	4,000	.....	.....
Leicester (including Leicester village).....	42 61	2,493 66	3,000	.....	.....
Lima (including Lima village).....	2,304 24	4,715 39	14,000	\$1,000	.....
Livonia (including Livonia village).....	10 00	4,928 66	26,150	.....	.....
Mount Morris (including Mount Morris village).....	15,982 34	21,796 79	39,600	.....	.....
North Dansville (including Dansville village).....	257 85	2,359 67	.....	.....	.....
Nunda (including Nunda village).....	22 75	4,681 81	37,400	.....	.....
Ossian.....	.....	1,692 70	.....	.....	.....
Portage.....	.....	1,535 20	12,500	.....	.....
Sparta.....	.....	1,100 16	.....	.....	.....
Springwater.....	.....	3,515 08	7,100	.....	.....
West Sparta.....	.....	2,023 14	.....	390	.....
Yoth.....	.....	1,827 88	24,150	.....	.....
Total.....	\$19,842 02	\$74,234 29	\$247,300	\$1,390	.....
		County.....	84,000	6,473	.....
			\$331,300	\$7,863	.....

MADISON

*Statement of the aggregate valuations, real and personal, amount
funds, and tax rates in the several towns*

CITY AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of cor- porations and special fran- chises	Equalised value of real estate, including village property, real estate of cor- porations and special fran- chises
Brookfield (including Brookfield vil- lage).....	47,238	2,330	\$1,335,997	\$1,184,560
Casenovia (including Casenovia vil- lage).....	28,991	3,867	2,615,291	2,524,903
De Ruyter (including De Ruyter vil- lage).....	18,498	1,267	576,489	582,083
Eaton (including Morrisville village).....	25,642	2,561	1,177,510	1,196,347
Fenner.....	18,956	836	471,870	386,038
Georgetown.....	23,868	989	460,457	378,220
Hamilton (including Hamilton vil- lage and part of Earlville village).....	23,775	3,651	1,950,617	2,006,845
Lebanon.....	24,680	1,116	730,560	718,940
Lenox (including Canastota and Wampsville villages).....	21,220	5,517	2,521,138	2,893,379
Lincoln.....	15,087	950	483,140	496,440
Madison (including Madison village).....	24,448	1,836	1,211,734	1,137,508
Nelson.....	26,680	1,230	629,805	550,037
Oneida, city.....	11,783	9,461	5,113,436	5,280,839
Smithfield.....	14,392	904	459,850	396,088
Stockbridge (including Munnsville village).....	18,863	1,544	824,672	825,513
Sullivan (including Chittenango village).....	45,028	3,683	2,143,630	2,148,455
Total.....	389,149	41,742	\$22,706,196	\$22,706,196

NOTE.— For continuation of this table, see page 387.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking and city of Madison county for the year 1918

CITY AND TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessments under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	Taxes
				Amount for State purposes
Brookfield (including Brookfield village)	91	\$46,300		\$1,597 94
Casenovia (including Casenovia village)	84	129,300	\$62,392	3,406 02
De Ruyter (including De Ruyter village)	78	4,850	35,213	766 33
Eaton (including Morrisville village)	80	10,100	90,014	1,613 84
Fenner	99	9,750		520 75
Georgetown	90	19,250		459 62
Hamilton (including Hamilton village and part of Earlville village)	79	71,000	185,746	2,707 17
Lebanon	82	61,200		863 60
Lenox (including Canastota and Wampsville villages)	71	7,600	192,213	3,903 08
Lincoln	79	7,100		669 68
Madison (including Madison village)	86	46,135		1,399 57
Nelson	93	1,750		682 63
Oneida, city	78	359,200	167,288	7,123 69
Smithfield	94	500		534 31
Stockbridge (including Munnsville village)	81	8,700		1,113 59
Sullivan (including Chittenango village)	81	109,600		2,898 20
Total		\$892,335	\$732,866	\$30,260 02

NOTE.— For continuation of this table, see page 388.

MADISON

Statement of the aggregate valuation of real

CITY AND TOWNS	TAXES — (Continued)			
	Amount for court and stenog- rapher's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Brookfield (including Brookfield vil- lage).....	\$86 25	\$296 77	\$7,783 71	.....
Cazenovia (including Cazenovia vil- lage).....	183 85	543 77	14,261 97	.....
De Ruyter (including De Ruyter vil- lage).....	41 36	132 69	3,480 32	.....
Eaton (including Morrisville vil- lage).....	87 11	312 85	8,205 47	.....
Fenner.....	28 11	94 30	2,473 20	.....
Georgetown.....	24 81	110 44	2,896 66	.....
Hamilton (including Hamilton vil- lage and part of Earlville village).....	146 12	539 29	14,144 46	.....
Lebanon.....	46 61	159 57	4,185 16	.....
Lenox (including Canastota and Wampsville villages).....	210 67	761 68	19,977 40	.....
Lincoln.....	36 15	152 04	3,987 73	.....
Madison (including Madison village).....	75 54	232 90	6,108 81	.....
Nelson.....	36 85	119 59	3,136 57	.....
Oneida, city.....	384 52	1,280 14	33,575 58	\$121,076 31
Smithfield.....	28 84	111 34	2,920 11	.....
Stockbridge (including Munnsville village).....	60 11	197 68	5,184 82	.....
Sullivan (including Chittenango village).....	156 44	519 20	13,617 86	.....
Total.....	\$1,633 34	\$5,564 25	\$145,939 83	\$121,076 31

NOTE.— For continuation of this table, see page 389.

— Continued

and personal estate in Madison county, etc.

CITY AND TOWNS	TAXES — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Brookfield (including Brookfield vil- lage)	\$18,305 80	\$1,100 00	\$16,269 76	\$45,440 23
Cazenovia (including Cazenovia vil- lage)	16,911 25	13,173 53	20,286 15	68,766 54
De Ruyter (including De Ruyter vil- lage)	8,693 94	5,318 91	3,372 28	21,805 83
Eaton (including Morrisville village)	10,474 83	1,943 28	16,125 56	38,762 94
Fenner	5,610 63	.....	6,832 95	15,559 94
Georgetown	4,670 03	.....	4,941 44	13,103 00
Hamilton (including Hamilton vil- lage and part of Earlville village)	12,263 61	9,671 87	30,232 56	69,705 06
Lebanon	9,261 62	.....	7,104 23	21,620 79
Lenox (including Canastota and Wampsville villages).....	16,936 05	31,240 45	32,699 70	105,729 03
Lincoln	4,758 80	.....	2,472 85	12,077 05
Madison (including Madison village)	9,601 85	1,948 51	10,199 21	29,566 39
Nelson	12,422 98	.....	7,733 79	24,132 41
Oneida, city	.....	.....	58,786 07	222,226 31
Smithfield	3,578 01	.....	5,115 74	12,288 35
Stockbridge (including Munnsville village)	7,674 86	1,490 21	9,645 99	25,367 26
Sullivan (including Chittenango village)	18,225 83	3,469 94	21,021 40	59,908 87
Total	\$150,389 89	\$60,356 70	\$262,839 68	\$786,060 02

NOTE.— For continuation of this table, see page 390.

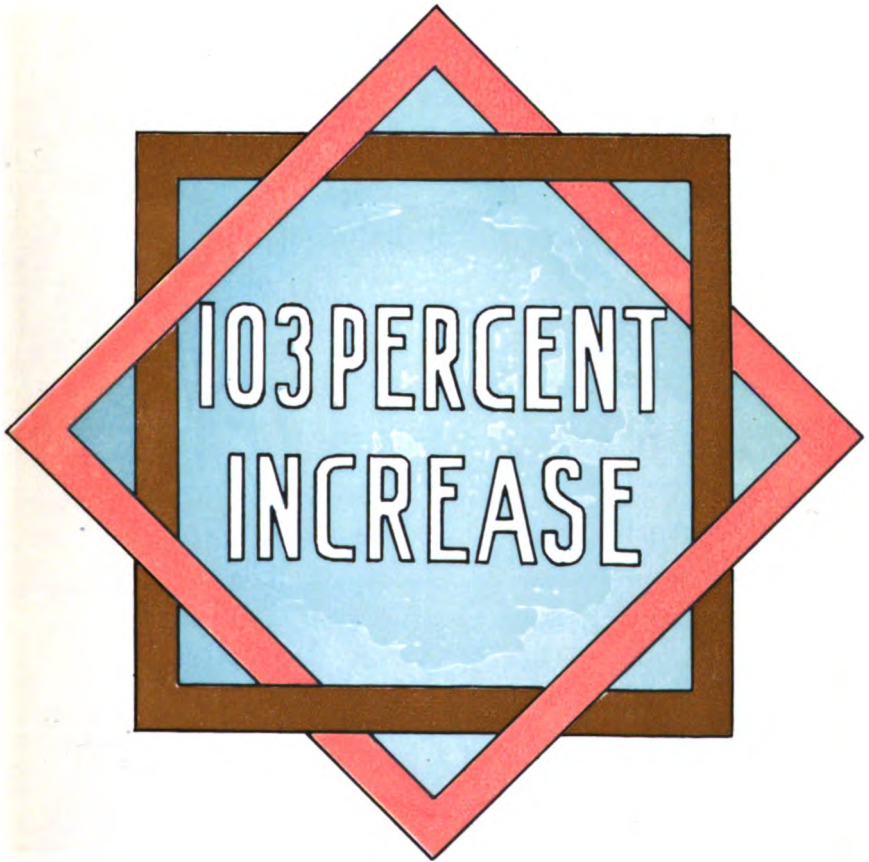
MADISON

Statement of the aggregate valuation of real

CITY AND TOWNS	Rate of tax per \$1 of assessment, actual rate for cities and average rate for towns	RECEIPTS			
		Liquor licenses	Recording mortgages	Taxes on bank stock	From State for public schools
Brookfield (including Brookfield lake).....	.0328	\$29 40	\$58 45	.....	\$5,786 57
Cazenovia (including Cazenovia village).....	.0250	9 80	148 52	\$623 92	2,000 83
De Ruyter (including De Ruyter village).....	.0375	4 90	150 24	352 13	3,808 76
Eaton (including Morrisville village).....	.0226	4 90	82 41	900 14	1,850 98
Fenner.....	.0323	.....	26 30	.....	1,668 93
Georgetown.....	.0273	.....	27 10	.....	2,465 26
Hamilton (including Hamilton village and part of Earlville village).....	.0344	.....	217 16	1,857 46	5,233 49
Lebanon.....	.0273	.....	50 44	.....	2,135 84
Lenox (including Canastota and Wampsville villages).....	.0418	122 99	556 86	1,922 14	2,363 33
Lincoln.....	.0246	171 50	51 23	.....	687 56
Madison (including Madison village).....	.0235	543 90	76 66	.....	2,642 38
Nelson.....	.0382	.....	49 43	.....	2,741 56
Oneida, city.....	.0350	10,112 79	265 61	1,672 88	9,571 44
Smithfield.....	.0266	176 40	57 64	.....	1,571 38
Stockbridge (including Munnsville village).....	.0304	520 63	34 72	.....	3,227 55
Sullivan (including Chittenango village).....	.0265	.....	254 23	.....	3,995 15
Total.....	.....	\$11,697 21	\$2,107 00	\$7,328 67	\$51,750 96

NOTE.— For conclusion of this table, see page 391.

**WHAT ONE TOWN OF NEW YORK STATE DID IN
1918 IN ASSESSING REAL ESTATE**



**The Town of Porter, Niagara County, Increased Its Real Estate
Assessment from \$1,568,332 in 1917 to \$3,187,658 in 1918**

— Concluded

and personal estate in Madison county, etc.

CITY AND TOWNS	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources, including licenses, fees and water rents	Aggregate			
Brookfield (including Brookfield village).....		\$5,874 42	\$4,150		
Casenovia (including Casenovia village).....		2,783 07		\$200	
De Ruyter (including De Ruyter village).....	\$176 02	4,492 05	44,000	1,982	
Eaton (including Morrisville village).....	94 00	2,932 38	12,000		
Fenner.....		1,695 23			
Georgetown.....		2,492 36	11,000		
Hamilton (including Hamilton village and part of Earlville village).....	2,635 50	9,943 61	94,800	2,350	
Lebanon.....		2,186 28	5,725		
Lenox (including Canastota and Wampville villages).....	548 01	5,513 33	154,000		
Lincoln.....		910 29			
Madison (including Madison village).....		3,262 94	7,400		
Nelson.....		2,790 99	31,000	800	
Oneida, city.....		21,622 72	276,042		
Smithfield.....		1,805 42			
Stockbridge (including Munnsville village).....	45 00	3,827 90			
Sullivan (including Chittenango village).....	219 62	4,460 00			
Total.....	\$3,718 15	\$76,601 99	\$640 117		
		County....	195,000		
			\$835,117	\$5,332	

MONROE

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns

CITY AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of corporations and special franchises	Equalized value of real estate, including village property, real estate of corporations and special franchises
Brighton.....	10,078	2,974	\$5,669,220	\$5,167,841
Chili.....	24,775	2,050	2,846,530	2,679,398
Clarkson.....	20,607	1,657	1,655,207	1,541,270
Gates.....	11,237	5,498	6,367,169	6,126,512
Greece.....	29,743	10,794	10,810,232	10,401,643
Hamlin.....	26,647	2,458	2,877,380	2,650,812
Henrietta.....	21,732	2,083	2,731,060	2,489,528
Irondequoit.....	9,439	4,603	5,989,605	5,577,308
Menden (including Honeoye Falls village).....	23,827	2,896	2,835,072	2,697,939
Ogden (including Spencerport village).....	22,198	2,800	3,112,788	2,837,497
Parma (including Hilton village).....	25,451	3,268	3,192,827	3,178,085
Penfield.....	22,328	2,967	2,227,972	2,120,205
Perinton (including Fairport village and part of East Rochester village).....	21,148	7,338	6,800,280	6,198,870
Pittsford (including Pittsford village and part of East Rochester village).....	14,644	4,703	4,804,430	4,473,715
Riga (including Churchville village).....	21,383	1,840	2,825,604	2,659,702
Rochester, city.....	16,603	248,465	271,072,724	276,169,880
Rush.....	17,145	1,578	2,320,613	2,115,380
Sweden (including Brockport village).....	20,644	4,635	4,619,345	4,210,815
Webster (including Webster village).....	20,439	4,389	3,933,929	3,586,017
Wheatfield (including Scottsville village).....	18,406	2,314	2,418,426	2,227,996
Total.....	398,474	319,310	\$349,110,413	\$349,110,413

MONTGOMERY

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns

Amsterdam, city.....	2,675	34,319	\$17,937,069	\$18,867,099
Amsterdam (including Fort Johnson and Hagaman villages).....	17,414	3,375	2,684,181	2,624,174
Canajoharie (including Canajoharie village).....	23,349	4,023	2,232,483	2,066,676
Charleston.....	25,679	898	344,660	285,040
Florida.....	28,311	1,912	1,424,428	1,392,569
Glen (including Fultonville village).....	21,572	2,065	1,361,045	1,037,368
Minden (including Fort Plain village).....	27,870	4,629	2,545,316	2,425,289
Mohawk (including Fonda village).....	19,037	2,575	2,202,482	2,065,089
Palatine (including Nelliston and Palatine Bridge villages).....	21,760	2,449	1,749,086	1,867,737
Root.....	30,025	1,327	897,058	788,302
Saint Johnsville (including Saint Johnsville village).....	9,497	3,458	1,864,488	1,822,953
Total.....	224,514	61,030	\$35,242,296	\$35,242,296

NOTE.— For continuation of this table, see page 393.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking and city of Monroe county for the year 1918

CITY AND TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessments under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	TAXES
				Amount for State purposes
Brighton	95			\$5,604 55
Chili	92	\$3,500		2,909 62
Clarkson	93	47,300		1,722 81
Gates	90	25,700		6,672 10
Greece	90	46,550		11,331 12
Hamlin	94	32,800		2,910 39
Henrietta	95	20,600		2,722 25
Irondequoit	93	31,000		6,082 24
Mendon (including Honeoye Falls village)	91	36,200		2,965 19
Ogden (including Spencerport village)	95	10,500	\$48,000	3,088 67
Parma (including Hilton village)	87	23,800	86,945	3,472 24
Penfield	91	4,800		2,304 58
Perinton (including Fairport village and part of East Rochester village)	95	48,100	100,160	6,774 87
Pittsford (including Pittsford village and part of East Rochester village)	93	13,500		4,866 41
Rigby (including Churchill village)	92	72,400	29,635	2,962 68
Rochester, city	85	2,559,750	7,944,291	302,283 66
Rush	95	9,750		2,304 71
Sweden (including Brockport village)	95	54,350	196,178	4,625 59
Webster (including Webster village)	95	29,250		3,920 77
Wheatland (including Scottsville village)	94	38,800		2,458 35
Total		\$3,108,450	\$8,405,209	\$381,983 10

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking and city of Montgomery county for the year 1918

Amsterdam, city		\$317,950	\$1,294,411	\$26,619 77
Amsterdam (including Fort Johnson and Hagaman villages)		6,950		3,704 79
Catskill (including Catskill village)		29,250	278,366	2,919 07
Charleston		5,000		402 80
Florida		3,000		1,964 28
Glen (including Fultonville village)		10,450	59,325	1,462 02
Minden (including Fort Plain village)		123,900	472,183	3,421 33
Mohawk (including Fonda village)		7,300	134,058	2,914 10
Palatine (including Nelliston and Palatine Bridge villages)		35,350		2,635 62
Root		10,551		1,113 92
Saint Johnsville (including Saint Johnsville village)		11,400	126,888	2,570 97
Total		\$561,101	\$2,365,231	\$49,728 67

NOTE.—For continuation of this table, see page 394.

MONROE

Statement of the aggregate valuation of real

CITY AND TOWNS	TAXES — (Continued)			
	Amount for court and stenographer's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Brighton	\$255 35	\$1,030 57	\$15,450 54	.....
Chili	132 57	535 02	8,021 19	.....
Clarkson	78 50	316 79	4,749 42	.....
Gates	303 99	1,226 87	18,393 56	.....
Greece	516 27	2,083 58	31,237 46	.....
Hamlin	132 60	535 17	8,023 32	.....
Henrietta	124 03	500 57	7,504 65	.....
Irondequoit	277 12	1,118 41	16,767 42	.....
Menden (including Honeoye Falls village)	135 10	545 24	8,174 39	.....
Ogden (including Spencerport village)	140 73	567 95	8,514 79	.....
Parma (including Hilton village)	158 20	638 48	9,572 23	.....
Penfield	105 00	423 77	6,353 23	.....
Perinton (including Fairport village and part of East Rochester village)	308 68	1,245 77	18,676 86	.....
Pittsford (including Pittsford village and part of East Rochester village)	221 72	894 84	13,415 64	.....
Riga (including Churchville village)	135 00	544 84	8,168 29	.....
Rochester, city	13,772 59	55,584 23	833,331 19	\$3,714,423 81
Rush	105 01	423 79	6,353 60	.....
Sweden (including Brockport village)	210 75	850 56	12,751 77	.....
Webster (including Webster village)	178 64	720 90	10,808 74	.....
Wheatland (including Scottsville village)	112 01	452 05	6,777 15	.....
Total	\$17,403 86	\$70,239 46	\$1,053,045.44	\$3,714,423 81

MONTGOMERY

Statement of the aggregate valuation of real

Amsterdam, city	\$1,402 26	\$3,531 77	\$171,206 00	\$292,360 38
Amsterdam (including Fort Johnson and Hagaman villages)	195 16	491 53	23,840 00	.....
Canajoharie (including Canajoharie village)	153 77	387 29	18,784 00	.....
Charleston	21 22	53 44	2,592 00	.....
Florida	103 47	260 61	12,640 00	.....
Glen (including Fultonville village)	77 02	193 97	9,408 00	.....
Minden (including Fort Plain village)	180 23	453 92	22,016 00	.....
Mohawk (including Fonda village)	153 50	386 63	18,752 00	.....
Palatine (including Nelliston and Palatine Bridge villages)	138 84	349 68	16,960 00	.....
Root	58 68	147 79	7,168 00	.....
Saint Johnsville (including Saint Johnsville village)	135 43	341 10	16,544 00	.....
Total	\$2,619 58	\$6,597 73	\$320,000 00	\$292,360 38

NOTE. — For continuation of this table, see page 395.

— Continued

and personal estate in Monroe county, etc.

CITY AND TOWNS	TAXES — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Brighton.....	\$44,327 33		\$16,045 55	\$82,713 89
Chili.....	16,066 42		7,899 33	35,364 15
Clarkson.....	10,691 58		5,106 95	22,666 05
Gates.....	34,186 01		6,834 19	67,616 72
Greece.....	111,258 15		13,885 83	170,312 41
Hamlin.....	12,748 21		8,132 60	32,482 29
Henrietta.....	14,245 17		8,760 16	33,856 83
Irondequoit.....	40,812 69		32,443 28	97,501 16
Mendon (including Honeoye Falls village).....	15,269 72	\$10,780 00	13,756 17	51,625 81
Ogden (including Spencerport vil- lage).....	12,509 38	9,664 51	17,983 34	52,469 37
Parma (including Hilton village).....	17,911 87	10,013 44	18,977 74	60,744 20
Penfield.....	18,055 89		13,754 76	40,997 23
Perinton (including Fairport village and part of East Rochester vil- lage).....	37,989 73	39,327 25	61,316 99	165,640 15
Pittsford (including Pittsford village and part of East Rochester vil- lage).....	28,324 25	24,000 35	22,891 00	94,614 21
Riga (including Churchville village).....	12,999 54	2,900 00	11,972 63	39,683 28
Rochester, city.....			2,220,553 34	7,139,948 82
Rush.....	13,547 43		7,865 93	30,600 47
Sweden (including Brockport vil- lage).....	13,836 61	49,913 05	13,528 10	95,716 43
Webster (including Webster village).....	17,453 73	9,500 00	23,999 28	66,582 12
Wheatland (including Scottsville village).....	17,660 71	3,803 01	13,754 38	45,017 66
Total.....	\$489,894 42	\$159,901 61	\$2,539,261 55	\$8,426,153 25

— Continued

and personal estate in Montgomery county, etc.

Amsterdam, city.....			\$175,908 78	\$671,118 9 a
Amsterdam (including Fort Johnson and Hagaman villages).....	\$5,300 00	\$4,729 25	14,470 99	52,731 72
Canaajoharie (including Canaajoharie village).....	5,300 00	23,313 29	23,351 76	74,209 18
Charleston.....	2,800 00		3,846 97	9,716 43
Florida.....	6,900 00		8,318 42	30,186 78
Glen (including Fultonville village).....	3,600 00	6,112 83	9,552 57	30,406 41
Minden (including Fort Plain vil- lage).....	5,750 00	18,408 43	29,861 50	80,091 41
Mobawk (including Fonda village).....	7,300 00	10,000 00	20,098 43	59,604 66
Palatine (including Nelliston and Palatine Bridge villages).....	8,550 00	7,496 82	12,541 50	48,672 46
Root.....	5,000 00		6,831 36	20,319 75
Saint Johnsville (including Saint Johnsville village).....	3,100 00	25,760 00	17,528 48	65,979 98
Total.....	\$53,600 00	\$95,820 62	\$322,310 76	\$1,143,037 74

NOTE.— For continuation of this table, see page 396.

MONROE

Statement of the aggregate valuation of real

CITY AND TOWNS	Rate of tax per \$1 of assessment, actual rate for cities and average rate for towns	RECEIPTS			
		Liquor licenses	Recording mortgages	Taxes on bank stock	From State for public schools
Brighton.....	.0145	\$1,500 00	\$1,083 50		\$1,648 30
Chili.....	.0124		480 58		1,480 31
Clarkson.....	.0133		94 74		1,273 00
Gates.....	.0103	4,000 00	790 60		2,560 19
Greece.....	.0156	6,981 25	916 13		4,675 93
Hamlin.....	.0111		183 20		1,681 61
Henrietta.....	.0123	606 25	411 61		1,561 53
Irondequoit.....	.0161	3,650 00	687 41		2,349 27
Menden (including Honeoye Falls village).....	.0179		312 12		4,314 06
Orden (including Spencerport village).....	.0168	5 00	485 60	\$480 00	6,565 72
Parma (including Hilton village).....	.0183		94 97	869 45	3,524 18
Penfield.....	.0183	1,500 00	127 10		2,250 37
Perinton (including Fairport village and part of East Rochester village).....	.0241	10 00	1,307 72	1,001 60	8,391 84
Pittsford (including Pittsford village and part of East Rochester village).....	.0190		712 58		1,038 72
Riga (including Churchville village).....	.0130		284 10	290 35	3,154 90
Rochester, city.....	.0285	293,014 37	26,916 37	79,442 91	138,495 26
Rush.....	.0131		344 82		1,308 20
Sweden (including Brockport village).....	.0204	3,084 17	557 75	1,061 78	3,839 24
Webster (including Webster village).....	.0168	2,188 75	348 94		2,370 88
Wheatland (including Scottsville village).....	.0183		180 63		2,470 88
Total.....		\$316,539 79	\$36,320 65	\$94,052 07	\$194,944 18

MONTGOMERY

Statement of the aggregate valuation of real

Amsterdam, city.....	.0372	\$35,747 82	\$763 47	\$12,814 67	\$17,026 94
Amsterdam (including Fort Johnson and Hageman villages).....	.0195	683 16	150 12		2,394 34
Canajoharie (including Canajoharie village).....	.0328	2,661 93	105 35	2,755 82	3,965 72
Charleston.....	.0277		14 40		1,632 83
Florida.....	.0211	514 50	78 09		1,730 21
Glen (including Fultonville village).....	.0221	690 90	40 51	587 32	2,326 57
Minden (including Fort Plain village).....	.0298	3,331 39	136 60	4,674 60	6,060 09
Mohawk (including Fonda village).....	.0269	1,554 53	145 23	1,327 17	2,790 83
Palatine (including Nelliston and Palatine Bridge villages).....	.0274	686 00	121 56		2,354 51
Root.....	.0223	343 00	54 82		1,948 28
Saint Johnsville (including Saint Johnsville village).....	.0351	2,366 70	75 40	1,256 19	417 24
Total.....		\$48,579 93	\$1,685 55	\$23,415 77	\$42,647 56

NOTE.— For conclusion of this table, see page 397.

— Concluded

and personal estate in Monroe county, etc.

CITY AND TOWNS	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources, including licenses, fees and water rents	Aggregate			
Brighton.....		\$4,231 80	\$139,050	\$30,000	
Chili.....		1,969 89		1,600	
Clarkson.....		1,368 43		400	
Gates.....		7,350 88	89,591		
Greece.....		12,573 31	136,600		
Hamlin.....		1,844 81	8,000		
Henrietta.....		2,579 39			
Irondequoit.....		6,686 68	78,497		
Mendon (including Honeoye Falls village).....	\$675 02	5,301 20	39,800	500	
Ogden (including Spencerport village).....	11,584 04	19,120 36	49,695		
Parma (including Hilton village).....	3,937 65	8,426 25	56,020	1,960	
Penfield.....		3,877 47	24,166	1,500	
Perinton (including Fairport village and part of East Rochester village).....	17,086 70	27,797 86	294,667		
Pittsford (including Pittsford village and part of East Rochester village).....	16,283 50	18,034 80	151,053		
Riga (including Churchville village).....	90 33	3,825 77	2,000		
Rochester, city.....	432,520 83	970,389 84	22,154,825		\$1,953,745
Rush.....		1,653 02	8,000		
Sweden (including Brockport village).....	51,903 18	61,406 12	324,900		19,370
Webster (including Webster village).....	545 27	5,458 84	42,127	250	2,868
Wheatland (including Scottsville village).....	100 00	2,751 51	1,200		
Total.....	\$534,786 52	\$1,166,643 23	\$23,600,091		
		County.....	425,000		
			\$24,025,091	\$36,100	\$1,975,983

— Concluded

and personal estate in Montgomery county, etc.

Amsterdam, city.....		\$66,352 90	\$1,003,000		\$98,000
Amsterdam (including Fort Johnson and Hagsman villages).....		3,227 62	6,514		
Canajoharie (including Canajoharie village).....	\$13,224 48	22,713 30	198,000		
Charleston.....		1,647 23			
Florida.....		2,322 80	14,500		
Glen (including Fultonville village).....		3,645 30	30,870		
Minden (including Fort Plain village).....	147 00	14,349 68	52,799		
Mohawk (including Fonda village).....	504 85	6,322 61	33,000		
Palatine (including Nelliston and Palatine Bridge villages).....	6 00	3,168 07	24,500		
Root.....		2,346 10	2,600		
Saint Johnsville (including Saint Johnsville village).....	142 25	4,257 78	129,620		
Total.....	\$14,024 58	\$130,353 39	1,495,403		
		County.....	208,000	\$119,502	
			\$1,703,403	\$119,502	\$98,000

NASSAU

*Statement of the aggregate valuations, real and personal, amount
funds, and tax rates in the several towns*

CITY AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of cor- porations and special fran- chises	Equalized value of real estate, including village property, real estate of cor- porations and special fran- chises
Glen Cove, city.....	4,480	10,983	\$7,399,555	\$7,399,555
Hempstead (including Cdearhurst, East Rockaway, Floral Park, Freeport, Hempstead, Lawrence, Long Beach, Lynnbrook, Rock- ville Center and Woodsburg vil- lages).....	52,480	63,271	68,430,337	68,430,337
North Hempstead (including Great Neck Estates, Mineola, Plan- dome, Saddle Rock and Sands Point villages).....	35,200	23,687	32,656,667	32,656,667
Oyster Bay (including Farmingdale and Sea Cliff villages).....	65,280	18,884	26,373,693	26,373,693
Total.....	157,440	116,825	\$134,880,252	\$134,880,252

BOROUGHES OF

*Statement of the aggregate valuations, real and personal, amount
funds, and tax rates in the several boroughs*

Bronx.....	26,017	615,600	\$731,808,972	\$731,808,972
Brooklyn.....	49,709	1,798,513	1,865,123,952	1,865,123,952
Manhattan.....	14,038	2,137,747	5,115,811,621	5,115,811,621
Queens.....	75,082	396,727	604,827,476	604,827,476
Richmond.....	36,800	98,634	110,750,732	110,750,732
Total.....	201,446	5,047,221	\$8,428,322,753	\$8,428,322,753

NOTE.— For continuation of this table, see page 399.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking and city of Nassau county for the year 1918

CITY AND TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessment under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	Taxes
				Amount for State purposes
Glen Cove, city.....	50	\$288,350	.....	\$13,729 80
Hempstead (including Cedarhurst, East Rockaway, Floral Park, Freeport, Hempstead, Lawrence, Long Beach, Lynbrook, Rockville Center and Woodburg villages).....	50	467,050	\$1,113,746	123,528 08
North Hempstead (including Great Neck Estates, Mineola, Flan-dome, Saddle Rock and Sands Point villages).....	50	1,616,450	517,244	61,226 80
Oyster Bay (including Farmingdale and Sea Cliff villages).....	50	858,750	403,058	48,485 11
Total.....		\$3,230,600	\$2,034,018	\$246,969 79

GREATER NEW YORK

of taxes levied, receipts other than taxes, indebtedness and sinking of the city of New York for the year 1918

Bronx.....	\$12,674,400	\$1,285,328	\$695,016 77
Brooklyn.....	44,907,275	8,306,130	1,773,026 43
Manhattan.....	291,286,700	414,213,692	5,340,702 77
Queens.....	10,934,300	2,626,217	562,320 66
Richmond.....	2,610,175	684,067	92,689 75
Total.....	\$362,412,780	\$427,115 434	\$8,463,756 38

NOTE.— For continuation of this table, see page 400.

NASSAU

Statement of the aggregate valuation of real

CITY AND TOWNS	TAXES — (Continued)			
	Amount for court and stenog- rapher's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Glen Cove, city.....	\$926 04	\$1,870 44	\$113,623 79	\$134,047 49
Hempstead (including Cedarhurst, East Rockaway, Floral Park, Freeport, Hempstead, Lawrence, Long Beach, Lynbrook, Rock- ville Center and Woodsburg vil- lages).....	8,331 64	16,828 54	858,611 08	.....
North Hempstead (including Great Neck Estates, Mineola, Plan- dome, Saddle Rock and Sands Point villages).....	4,129 59	8,341 08	461,561 82	.....
Oyster Bay (including Farmingdale and Sea Cliff villages).....	3,270 19	6,605 25	393,147 77	.....
Total.....	\$16,657 46	\$33,645 31	\$1,826,944 46	\$134,047 49

BOROUGHES OF GREATER

Statement of the aggregate valuation of real

Bronx.....	\$127 22	.....	\$13,202 527 10
Brooklyn.....	50,092 20	.....	33,583,685 92
Manhattan.....	982 78	.....	93,556 823 11
Queens.....	47,412 13	.....	10,833 972 24
Richmond.....	7,808 82	.....	1,863 731 08
Total.....	\$106,423 15	.....	\$153,040,739 45

NOTE.— For continuation of this table, see page 401.

— Continued

and personal estate in Nassau county, etc.

CITY AND TOWNS	Taxes — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Glen Cove, city.....			\$100,585 06	\$364,782 62
Hempstead (including Cedarhurst, East Rockaway, Floral Park, Freeport, Hempstead, Lawrence, Long Beach, Lynbrook, Rock- ville Center and Woodsburg vil- lages).....	\$178,835 65	\$352,514 00	657,455 30	2,196,105 19
North Hempstead (including Great Neck Estates, Mineola, Plan- dome, Saddle Rock and Sanda- Point villages).....	241,787 84	39,877 82	414,789 99	1,231 714 94
Oyster Bay (including Farmingdale and Sea Cliff villages).....	95,406 05	37,284 23	167,241 67	751,440 27
Total.....	\$516,029 54	\$429,676 95	\$1,340,072 02	\$4,544,043 02

NEW YORK — Continued

and personal estate in the city of New York, etc.

Bronx.....				
Brooklyn.....				
Manhattan.....			\$42,501,156 04	
Queens.....				
Richmond.....				
Total.....			\$42,501,156 04	\$204,112,075 02

NOTE. — For continuation of this table, see page 402.

NASSAU

Statement of the aggregate valuation of real

CITY AND TOWNS	Rate of tax per \$1 of assessment, actual rate for cities and average rate for towns	RECEIPTS			
		Liquor licenses	Recording mortgages	Taxes on bank stock	From State for public schools
Glen Cove, city.....	.0450	\$912 50	.....	.....	\$6,297 52
Hempstead (including Cedarhurst, East Rockaway, Floral Park, Freeport, Hempstead, Lawrence, Long Beach, Lynbrook, Rockville Center and Woodsburg villages).....	.0318	68,997 88	.....	\$11,137 42	55,775 79
North Hempstead (including Great Neck Estates, Mineola, Plandome, Saddle Rock and Sands Point villages).....	.0359	25,174 17	.....	5,172 40	21,068 82
Oyster Bay (including Farmingdale and Sea Cliff villages).....	.0275	33,778 33	.....	4,030 66	16,468 64
Total.....		\$128,862 88	\$52,476 19	\$20,340 48	\$99,630 77

BOROUGHES OF GREATER

Statement of the aggregate valuation of real

Bronx.....	.0240	\$519,957 90	\$53,801 44	\$12,853 28	
Brooklyn.....	.0240	1,839,706 23	377,541 71	83,061 30	
Manhattan.....	.0236	3,116,048 96	527,154 31	4,142,136 92	\$2,392,121 25
Queens.....	.0241	399,357 87	76,595 44	26,262 17	
Richmond.....	.0216	132,473 47	24,025 61	6,840 67	
Total.....		\$6,007,544 43	\$1,069,118 51	\$4,271,154 34	\$2,392,121 25

NOTE.— For conclusion of this table, see page 403.

— Concluded

and personal estate in Nassau county, etc.

CITY AND TOWNS	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources, including licenses, fees and water rents	Aggregate			
Glen Cove, city.....	\$8,410 10	\$15,620 12	\$256,896	.....	.....
Hempstead (including Cedarhurst, East Rockaway, Floral Park, Freeport, Hempstead, Lawrence, Long Beach, Lynbrook, Rockville Center and Woodburg villages).....	68,967 48	204,878 57	2,304,302	.....	\$12,314
North Hempstead (including Great Neck Estates, Mineola, Plandome, Saddle Rock and Sands Point villages).....	4,485 16	55,920 55	1,867,300	.....	.....
Oyster Bay (including Farmingdale and Sea Cliff villages).....	12,652 15	66,929 78	225,374	.....	.....
Total.....	\$94,514 89	\$395,825 21	\$4,653,872	.....	.....
		County.....	3,020,914	\$605,927	.....
			\$7,674,786	\$605,927	\$12,314

NEW YORK — Concluded

and personal estate in the city of New York, etc.

Bronx.....	\$33,395,693 72	\$47,125,632 25	\$1,506,555,569	\$49,321,500	\$442,024,899
Brooklyn.....					
Manhattan.....					
Queens.....					
Richmond.....					
Total.....	\$33,395,693 72	\$47,125,632 25	\$1,506,555,569	\$49,321,500	\$442,024,899

NIAGARA

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several cities and

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of cor- porations and special fran- chises	Equalised value of real estate, including village property, real estate of cor- porations and special fran- chises
Cambria.....	24,086	1,892	\$2,554,870	\$2,564,130
Hartland.....	32,010	2,783	2,775,113	2,910,564
Lewiston (including Lewiston vil- lage).....	22,885	3,276	2,854,550	3,886,975
Lockport, city.....	5,250	18,693	11,829,086	16,990,517
Lockport.....	27,370	2,077	2,116,594	3,150,754
Newfane.....	31,319	4,537	5,547,379	5,765,176
Niagara Falls, city.....	6,970	42,257	86,754,605	78,061,760
Niagara (including La Salle village).....	7,431	2,738	4,140,129	4,469,032
North Tonawanda, city.....	5,760	13,498	13,956,115	13,596,806
Pendleton.....	16,219	1,323	1,196,540	1,530,763
Porter (including Youngstown vil- lage).....	19,725	2,504	3,187,658	2,788,294
Royalton (including Middleport vil- lage).....	41,569	5,006	5,872,902	6,603,327
Somerset (including Barker village).....	22,862	2,420	3,101,910	3,277,635
Wheatfield.....	17,010	1,936	1,325,715	1,968,635
Wilson (including Wilson village).....	29,487	3,216	3,845,660	3,494,458
Total.....	309,953	104,158	\$151,058,826	\$151,058,826

NOTE.— For continuation of this table, see page 405.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking towns of Niagara county for the year 1918

CITIES AND TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessments under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	TAXES
				Amount for State purposes
Cambria.....	94	\$500		\$2,458 73
Hartland.....	89	3,750		2,793 98
Lewiston (including Lewiston village).....	60	3,500		3,729 83
Lockport, city.....	65	25,790	\$1,049,184	16,313 69
Lockport.....	63	250		3,020 90
Newfane.....	90	3,200	30,856	5,530 20
Niagara Falls, city.....	104	104,000	1,261,270	74,938 25
Niagara (including La Salle village).....	87	12,000		4,296 01
North Tonawanda, city.....	96	82,500	680,518	13,114 47
Pendleton.....	73			1,467 56
Porter (including Youngstown village).....	107	42,500	32,243	2,713 91
R. yalton (including Middleport village).....	83	20,500	86,143	6,350,33
Somerset (including Barker village).....	89		52,424	3,142 30
Wheatfield.....	63	2,780		1,890 00
Wilson (including Wilson village).....	103	75,000	35,446	3,422 07
Total.....		\$376,250	\$3,228,084	\$145,182 23

NOTE.— For continuation of this table, see page 406.

NIAGARA

Statement of the aggregate valuation of real

CITIES AND TOWNS	TAXES — (Continued)			
	Amount for court and stenog- rapher's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Cambria.....	\$144 70	\$452 11	\$9,037 26	
Hartland.....	164 43	513 76	10,269 48	
Lewiston (including Lewiston vil- lage).....	219 50	685 85	13,709 28	
Lockport, city.....	960 08	2,999 78	59,962 19	\$205,615 68
Lockport.....	177 78	555 49	11,103 53	
Newfane.....	325 46	1,016 90	20,326 65	
Niagara Falls, city.....	4,410 18	13,779 72	275,441 08	982,458 11
Niagara (including La Salle village).....	252 82	789 95	15,790 29	
North Tonawanda, city.....	771 80	2,411 51	48,203 24	150,372 82
Pendleton.....	86 37	269 86	5,394 11	
Porter (including Youngstown vil- lage).....	159 72	499 04	9,975 17	
Royalton (including Middleport vil- lage).....	373 72	1,167 70	23,341 09	
Somerset (including Barker village).....	184 93	577 81	11,549 76	
Wheatfield.....	111 23	347 53	6,946 82	
Wilson (including Wilson village).....	201 39	629 25	12,578 08	
Total.....	\$8,544 11	\$26,696 26	\$533,628 03	\$1,338,446 61

NOTE.— For continuation of this table, see page 407.

— Continued

and personal estate in Niagara county, etc.

CITIES AND TOWNS	TAXES — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Cambria.....	\$14,495 78		\$5,892 51	\$32,481 09
Hartland.....	12,948 19		8,322 90	35,012 74
Lewiston (including Lewiston vil- lage).....	22,314 18	\$6,906 68	14,172 06	61,737 38
Lockport, city.....			132,552 50	418,403 92
Lockport.....	15,047 14		8,964 30	38,869 14
Newfane.....	24,213 44		21,105 07	72,517 72
Niagara Falls, city.....			283,106 74	1,634,134 08
Niagara (including La Salle village).....	7,526 90	20,000 84	28,262 11	76,918 92
North Tonawanda, city.....			120,000 00	334,873 84
Pendleton.....	6,518 51		6,810 38	20,546 79
Porter (including Youngstown vil- lage).....	14,141 92	1,469 43	12,313 06	41,272 25
Royalton (including Middleport vil- lage).....	23,521 24	15,083 73	34,029 61	103,867 42
Somerset (including Barker village).....	18,261 85	5,001 03	15,837 08	54,554 76
Wheatfield.....	11,983 44		6,369 96	27,648 98
Wilson (including Wilson village).....	22,785 63	3,100 00	16,630 83	59,347 25
Total.....	\$193,758 22	\$51,561 71	\$714,369 11	\$3,012,186 28

NOTE.— For continuation of this table, see page 408.

NIAGARA

Statement of the aggregate valuation of real

CITIES AND TOWNS	Rate of tax per \$1 of assessment, actual rate for cities and average rate for towns	RECEIPTS			
		Liquor licenses	Recording mortgages	Taxes on bank stock	From State for public schools
Cambria.....	.0127	\$350 00	\$345 83		\$1,444 48
Hartland.....	.0128		184 08		2,254 75
Lewiston (including Lewiston village).....	.0216	2,382 50	483 85		2,462 28
Lockport, city.....	.0372	21,068 75	1,406 89	\$10,491 84	14,084 97
Lockport.....	.0183	1,200 00	339 95		2,119 87
Newfane.....	.0130		205 40	308 56	4,270 65
Niagara Falls, city.....	.0150	47,773 11	11,552 66	12,612 69	25,734 61
Niagara (including La Salle village).....	.0185	1,580 00	1,403 03		2,246 91
North Tonawanda, city.....	.0249	13,496 25	1,213 67	6,805 18	8,852 07
Pendleton.....	.0171	850 00	156 77		1,160 72
Porter (including Youngstown village).....	.0127	980 00	157 29	322 43	2,249 36
Royalton (including Middleport village).....	.0176	3,078 75	433 24	861 44	3,400 41
Somerset (including Barker village).....	.0175		132 87	524 24	3,022 58
Wheatfield.....	.0208	531 25	119 83		2,115 69
Wilson (including Wilson village).....	.0151		161 70	354 47	4,803 25
Total.....		\$92,790 61	\$18,297 04	\$32,280 85	\$80,181 60

NOTE.— For conclusion of this table, see page 409.

— Concluded

and personal estate in Niagara county, etc.

CITIES AND TOWNS	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources, including licenses, fees and water rents	Aggregate			
Cambria.....		\$2,140 31	\$28,388		
Hartland.....		2,438 81	18,563		
Lewiston (including Lewiston village).....		5,328 68	109,500		
Lockport, city.....	\$22,984 70	69,987 15	879,413		
Lockport.....		3,659 82	32,000		
Newfane.....		4,784 81	97,513		
Niagara Falls, city.....	1,625,157 15	1,722,830 22	3,561,219		
Niagara (including La Salle village).....	22,881 33	28,111 27	111,180		\$834
North Tonawanda, city.....	74,182 27	104,549 44	550,500		
Pondleton.....		1,667 49			
Porter (including Youngstown village).....	2,227 51	5,936 59	18,000		
Royalton (including Middleport village).....	55 16	7,838 00	132,000		
Somerset (including Barker village).....	126 08	3,805 72	46,943		
Wheatfield.....		2,766 77	26,015	\$2,500	
Wilson (including Wilson village).....		5,310 42	65,200		
Total.....	\$1,747,614 15	\$1,971,164 25	\$5,676,434	\$2,500	\$834

ONEIDA

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several cities and

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of corporations and special franchises	Equalized value of real estate, including village property, real estate of corporations and special franchises
Annsville.....	\$35,568	1,450	359,757	\$359,757
Augusta (including Oriskany Falls village).....	16,390	2,056	647,487	647,487
Ava.....	22,309	659	138,610	138,610
Boonville (including Boonville village).....	42,810	3,260	1,219,070	1,216,570
Bridgewater (including Bridgewater village).....	14,402	862	447,827	452,827
Camden (including Camden village).....	33,800	3,359	1,108,812	1,103,812
Deerfield.....	21,847	1,836	499,827	479,827
Florence.....	32,340	970	144,895	144,895
Floyd.....	23,034	702	260,510	255,510
Forestport (including Forestport village).....	49,216	1,170	436,159	436,159
Kirkland (including Clinton village).....	18,935	4,781	1,979,412	1,979,412
Lee.....	27,488	1,313	399,213	399,213
Marcy.....	19,685	1,260	641,253	641,253
Marshall.....	19,216	1,814	815,559	820,559
New Hartford (including New Hartford village).....	14,402	7,864	4,183,192	4,198,192
Paris (including Clayville village).....	19,054	3,018	1,147,549	1,147,549
Remsen (including Remsen village).....	22,089	983	427,232	427,232
Rome, city.....	41,657	21,926	11,673,891	11,673,891
Sangerfield (including Waterville village).....	21,490	2,032	1,123,811	1,123,811
Steuben.....	25,634	839	331,902	326,902
Trenton (including Holland Patent, Prospect and Trenton villages).....	25,956	2,671	1,055,710	1,075,710
Utica, city.....	10,554	80,589	52,802,463	52,802,463
Vernon (including Sherrill City, Oneida Castle and Vernon villages).....	23,708	3,841	1,701,141	1,701,141
Verona.....	41,007	3,752	1,707,279	1,707,279
Vienna.....	35,853	1,931	534,034	534,034
Western.....	30,357	1,150	381,871	384,371
Westmoreland.....	25,074	2,115	1,007,537	992,537
Whitestown (including Oriskany, Whitesboro and Yorkville villages).....	15,700	9,128	4,374,394	4,374,394
Total.....	729,535	167,331	\$91,550,397	\$91,550,397

NOTE.— For continuation of this table, see page 411.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking towns of Oneida county for the year 1918

CITIES AND TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessments under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	TAXES
				Amount for State purposes
Annsville.....				\$322 29
Augusta (including Oriakany Falls village).....		\$112,250	\$109,240	680 61
Ava.....		650		124 76
Boonville (including Boonville village).....		52,900	161,173	1,137 25
Bridgewater (including Bridgewater village).....		11,200		415 70
Camden (including Camden village).....		33,105	117,137	1,112 57
Deerfield.....		1,280		429 86
Florence.....		5,000		130 97
Floyd.....		2,405		233 38
Forestport (including Forestport village).....		28,100	52,500	392 97
Kirkland (including Clinton village).....				1,802 89
Lee.....				357 63
Marcy.....		8,600		574 46
Marshall.....				742 79
New Hartford (including New Hartford village).....		288,000		4,018 90
Paris (including Clayville village).....		14,300		1,040 83
Rensselaer (including Rensselaer village).....		7,750	42,000	389 69
Rome, city.....		133,750	389,893	10,577 73
Sangerfield (including Waterville village).....		34,645	227,851	1,037 79
Steuben.....		2,650		295 23
Trenton (including Holland Patent, Prospect and Trenton villages).....		11,900	63,000	974 32
Utica, city.....		680,800	5,532,980	51,325 21
Vernon (including Sherrill City, Oneida Castle and Vernon villages).....		15,250	126,650	1,537 61
Vernon.....		3,150		1,532 72
Vienna.....				478 48
Western.....		6,360		350 03
Westmoreland.....		13,300		901 07
Whitestown (including Oriakany, Whitesboro and Yorkville villages).....		14,800		4,095 13
Total.....		\$1,481,745	\$6,822,424	\$87,012 87

NOTE — For continuation of this table, see page 412.

ONEIDA

Statement of the aggregate valuation of real

CITIES AND TOWNS	TAXES — (Continued)			
	Amount for court and stenographer's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Anneville.....	\$22 37	\$67 14	\$2,583 72	.....
Augusta (including Oriskany Falls village).....	47 24	141 79	5,456 31	.....
Ava.....	8 66	25 99	1,000 14	.....
Boonville (including Boonville village).....	78 94	236 92	9,117 13	.....
Bridgewater (including Bridgewater village).....	28 85	86 60	3,332 57	.....
Camden (including Camden village).....	77 23	231 78	8,919 25	.....
Deerfield.....	29 84	89 55	3,446 04	.....
Florence.....	9 09	27 28	1,049 88	.....
Floyd.....	16 20	48 62	1,870 94	.....
Forestport (including Forestport village).....	27 28	81 86	3,150 34	.....
Kirkland (including Clinton village).....	125 14	375 59	14,453 54	.....
Lee.....	24 82	74 50	2,867 03	.....
Marcy.....	39 87	119 68	4,606 38	.....
Marshall.....	51 56	154 74	5,954 89	.....
New Hartford (including New Hartford village).....	278 96	837 24	32,219 11	.....
Paris (including Clayville village).....	72 26	216 83	8,344 21	.....
Remsen (including Remsen village).....	27 06	81 18	3,123 98	.....
Rome, city.....	734 24	2,203 62	84,900 59	\$103,053 00
Sangerfield (including Waterville village).....	72 05	216 20	8,319 86	.....
Steuben.....	20 50	61 50	2,366 88	.....
Trenton (including Holland Patent, Prospect and Trenton villages).....	67 64	202 98	7,811 05	.....
Utica, city.....	3,562 65	10,092 41	411,468 85	990,387 82
Vernon (including Sherrill City, Oneida Castle and Vernon villages).....	106 74	320 32	12,326 85	.....
Verona.....	106 38	319 31	12,287 63	.....
Vienna.....	33 22	99 67	3,836 36	.....
Western.....	24 31	72 92	2,806 18	.....
Westmoreland.....	62 56	187 72	7,223 77	.....
Whitestown (including Oriskany, Whitesboro and Yorkville villages).....	284 27	853 13	32,830 28	.....
Total.....	\$6,039 93	\$18,127 07	\$697,571 81	\$1,093,440 82

NOTE.— For conclusion of this table, see page 413.

— Continued

and personal estate in Oneida county, etc.

CITIES AND TOWNS	TAXES — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Anneville.....	\$11,325 32		\$7,738 84	\$22,069 68
Augusta (including Oriakany Falls village).....	6,614 86	\$3,437 05	11,409 06	27,786 92
Ava.....	5,864 06		3,395 84	10,419 45
Boonville (including Boonville vil- lage).....	14,155 87	9,726 00	17,520 02	51,972 13
Bridgewater (including Bridgewater village).....	5,624 02	692 58	5,123 81	15,309 13
Camden (including Camden village).....	13,380 86	10,000 00	19,614 90	53,335 89
Deerfield.....	2,150 23		*	12,145 52
Florence.....	6,091 63		4,161 00	11,469 85
Floyd.....	5,266 94		4,192 01	11,628 09
Forestport (including Forestport vil- lage).....	4,657 20	2,498 95	6,514 17	17,322 77
Kirkland (including Clinton village).....	13,735 74	6,985 80	30,869 14	68,347 84
Lee.....	12,322 79		5,621 66	21,268 48
Marcy.....	8,772 73		*	14,112 12
Marshall.....	8,490 83		5,128 67	20,523 48
New Hartford (including New Hart- ford village).....	46,896 06	10,958 79	*	95,209 06
Paris (including Clayville village).....	9,813 79	2,300 39	19,447 91	41,236 22
Remsen (including Remsen village).....	7,186 02	1,678 10	8,443 23	20,929 26
Rome, city.....			151,437 62	352,806 80
Sangerfield (including Waterville vil- lage).....	9,444 92	7,170 41	16,317 14	42,578 37
Steuben.....	5,237 55		4,878 79	13,860 45
Trenton (including Holland Patent, Prospect and Trenton villages).....	23,092 93	5,702 50	22,012 42	59,863 93
Utica, city.....			545,765 00	2,013,201 94
Vernon (including Sherrill City, Oneida Castle and Vernon vil- lages).....	12,034 82	3,271 64	34,618 21	64,216 19
Verona.....	20,464 03		17,822 39	52,532 46
Vienna.....	14,708 71		8,513 24	27,668 68
Western.....	10,038 08		7,574 80	20,866 32
Westmoreland.....	13,459 64		8,198 02	30,032 78
Whitestown (including Oriakany, Whitesboro and Yorkville villages).....	38,825 15	31,852 39	*	108,740 35
Total.....	\$335,654 78	\$96,274 69	\$966,322 19	\$3,300,444 16

* No report.

NOTE.— For conclusion of this table, see page 414.

ONEIDA

Statement of the aggregate valuation of real

CITIES AND TOWNS	Rate of tax per \$1 of assessment, actual rate for cities and average rate for towns	RECEIPTS			
		Liquor licenses	Recording mortgages	Taxes on bank stock	From State for public schools
Annsville.....	.0613	\$350 00	\$95 23		\$3,367 45
Augusta (including Oriskany Falls, village).....	.0865	705 00	85 31	\$1,092 40	4,209 36
Ava.....	.0748	25 00	41 21		1,793 83
Boonville (including Boonville village).....	.0408	1,935 00	154 93	1,611 73	5,991 06
Bridgewater (including Bridge-water village).....	.0333	175 00	12 33		1,641 55
Camden (including Camden village).....	.0467	25 00	92 34	1,171 37	5,806 82
Deerfield.....	.0242	184 33	75 58		1,254 27
Florence.....	.0784	175 00	48 58		2,393 09
Floyd.....	.0437		25 69		1,311 24
Forestport (including Forestport village).....	.0394	350 00	95 90		2,080 32
Kirkland (including Clinton village).....	.0338	2,966 25	184 59	525 00	6,132 25
Lee.....	.0532	350 00	115 47		3,090 88
Marcy.....	.0220	175 00	121 77		1,811 27
Marshall.....	.0249	175 00	140 41		1,793 99
New Hartford (including New Hartford village).....	.0212	5,230 42	854 42		6,449 14
Paris (including Clayville village).....	.0354	1,918 75	129 32		3,603 53
Remsen (including Remsen village).....	.0481		34 08	420 00	2,614 53
Rome city.....	.0422	25,152 92	1,179 51	3,598 93	14,171 11
Sangerfield (including Waterville village).....	.0367	1,480 00	58 12	2,278 51	3,960 36
Steuben.....	.0384		34 82		2,526 07
Trenton (including Holland Patent, Prospect and Trenton villages).....	.0560	875 00	234 03	630 00	5,765 66
Utica, city.....	.0371	150,517 34	9,676 40	55,329 80	47,019 43
Vernon (including Sherrill City, Oneida Castle and Vernon villages).....	.0374	1,862 50	476 58	1,266 50	4,737 28
Verona.....	.0307	1,863 75	208 71		5,110 36
Vienna.....	.0518	962 50	100 33		2,863 09
Western.....	.0537		23 45		3,751 83
Westmoreland.....	.0297		108 11		3,334 93
Whitestown (including Oriskany, Whitesboro and Yorkville villages).....	.0347	7,230 00	734 93		4,662 60
Total.....		\$204,673 76	\$15,132 15	\$68,224 24	\$153,216 30

NOTE.— For conclusion of this table, see page 415.

— Concluded
and personal estate in Oneida county, etc.

CITIES AND TOWNS	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources, including licenses, fees and water rents	Aggregate			
Annsville.....		\$3,812 68			
Augusta (including Oriskany Falls village).....	\$1,758 92	7,850 99	\$25,200		
Ava.....		1,860 04			
Boonville (including Boonville village).....	230 17	9,922 89	99,000	\$5,500	\$5,477
Bridgewater (including Bridge-water village).....		1,828 88	1,900	360	
Camden (including Camden vil-lage).....		7,095 53	20,000		
Deerfield.....		1,514 18			
Florence.....		2,616 67		100	
Floyd.....		1,336 93			
Forestport (including Forestport village).....	2 00	2,508 22			
Kirkland (including Clinton vil-lage).....	26 20	9,834 29	34,000		
Lee.....		3,556 35			
Marcy.....		2,108 04	13,512		
Marshall.....		2,109 40			
New Hartford (including New Hartford village).....		12,523 98	177,660		
Paris (including Clayville village).....	4,110 95	9,762 55	39,400		
Remsen (including Remsen vil-lage).....	122 52	3,191 13	7,736		
Rome, city.....	124,377 27	168,779 74	970,239		93,784
Sangerfield (including Waterville village).....	5 00	7,781 99	49,500		
Steuben.....		2,560 89			
Trenton (including Holland Pat-ent, Prospect and Trenton vil-lages).....	143 00	7,647 69	1,800		
Utica, city.....	241,730 84	504,273 81	2,967,184		294,229
Vernon (including Sherrill City, Oneida Castle and Vernon vil-lages).....	3 02	8,335 88	66,172		
Verona.....		7,177 82			
Vienna.....		3,924 92			
Western.....		3,775 28			
Westmoreland.....		3,438 04	4,231	519	
Whitestown (including Oriskany, Whitesboro and Yorkville vil-lages).....	272 00	12,899 53	188,122		
Total.....	\$372,781 89	\$814,028 34	\$4,665,656	\$6,479	
		County.....	748,000	32,033	
			\$5,413,656	\$38,512	\$393,490

ONONDAGA

*Statement of the aggregate valuations, real and personal, amount
funds, and tax rates in the several towns*

CITY AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of cor- porations and special fran- chises	Equalised value of real estate, including village property, real estate of cor- porations and special fran- chises
Camillus (including Camillus village)	21,500	3,031	\$3,536,870	\$3,436,998
Cicero	21,000	2,689	1,597,340	1,627,346
Clay	29,500	2,661	2,042,158	1,981,481
De Witt (including East Syracuse and Eastwood villages)	23,000	8,806	6,460,400	6,692,130
Elbridge (including Elbridge and Jordan villages)	22,200	3,039	2,494,320	2,509,611
Fabius (including Fabius village)	30,000	1,570	1,043,091	955,226
Geddes (including Solvay village)	5,160	6,739	9,661,019	11,079,076
La Fayette	22,200	1,447	1,064,630	980,450
Lysander (including part of Bald- winsville village)	38,000	4,630	3,270,796	3,371,123
Manlius (including Fayetteville, Manlius and Minoa villages)	30,300	6,301	4,164,382	4,455,144
Marcellus (including Marcellus vil- lage)	18,900	2,927	1,932,135	1,898,039
Onondaga	39,500	6,267	4,072,532	4,144,976
Otisco	15,260	1,058	552,925	549,571
Pompey	39,000	2,344	1,517,100	1,437,192
Salina (including Liverpool village)	8,446	3,958	3,136,978	2,975,523
Skaneateles (including Skaneateles village)	23,600	4,619	3,064,220	3,159,795
Spaford	18,160	1,082	637,552	649,588
Syracuse, city	12,163	145,293	156,417,616	154,614,733
Tully (including Tully village)	15,600	1,574	1,121,600	1,185,874
Van Buren (including part of Bald- winsville village)	21,600	3,370	2,522,733	2,601,521
Total	455,191	213,405	\$210,309,397	\$210,309,397

ONTARIO

*Statement of the aggregate valuations, real and personal, amount
funds, and tax rates in the several cities and*

Bristol	22,556	1,143	\$675,545	\$691,687
Canadice	18,135	556	392,782	357,568
Canandaigua, city	2,000	7,501	4,859,583	4,926,637
Canandaigua	35,168	2,140	2,151,194	2,117,879
East Bloomfield (including East Bloomfield and Holcomb villages)	20,709	1,975	1,626,200	1,651,923
Farmington	24,466	1,585	1,824,475	1,775,951
Geneva, city	3,400	13,232	10,789,957	10,845,135
Geneva	11,355	1,366	1,681,356	1,657,030
Gorham	29,189	2,114	2,334,890	2,374,301
Hopewell	21,474	1,416	1,572,166	1,535,982
Manchester (including Manchester and Shortsville villages and part of Clifton Springs village)	22,015	5,411	4,334,131	4,374,552
Naples (including Naples village)	23,745	2,285	827,817	798,490
Phelps (including Phelps village and part of Clifton Springs village)	37,597	4,891	4,126,207	4,154,259
Richmond	25,328	1,208	892,987	880,962
Seneca	30,162	3,001	2,665,984	2,706,227
South Bristol	24,409	964	405,000	361,873
Victor (including Victor village)	22,047	2,617	2,821,691	2,821,691
West Bloomfield	15,687	1,203	1,138,158	1,111,136
Total	384,042	54,628	\$45,120,173	\$45,120,173

NOTE.— For continuation of this table, see page 417.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking and city of Onondaga county for the year 1918

CITY AND TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessments under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	Taxes
				Amount for State purposes
Camillus (including Camillus village)	83	\$51,000		\$3,888 70
Cicero	79	6,950		1,822 02
Clay	83	28,100		2,240 42
De Witt (including East Syracuse and Eastwood villages)	77	11,100		7,473 36
Elbridge (including Elbridge and Jordan villages)	80	25,750		2,826 61
Fabius (including Fabius village)	88	44,900		1,115 00
Geddes (including Solvay village)	70	845,000	\$98,093	13,294 04
La Fayette	88	9,000		1,103 08
Lysander (including part of Baldwinsville village)	78	25,375	239,859	3,786 69
Manlius (including Fayetteville, Manlius and Minoa villages)	75	95,000		5,072 89
Marcellus (including Marcellus village)	82	20,950	34,000	2,139 42
Onondaga	79	4,000	34,284	4,625 63
Otisco	81	12,500		620 60
Pompey	85	14,600		1,618 55
Salina (including Liverpool village)	85			3,317 35
Skanateles (including Skanateles village)	78	58,800	206,519	3,588 35
Spafford	79	5,900		730 75
Syracuse, city	81	2,412,403	4,592,932	175,074 70
Tully (including Tully village)	76	13,000	55,015	1,336 57
Van Buren (including part of Baldwinsville village)	78	500		2,900 93
Total		\$3,684,828	\$5,260,702	\$238,581 66

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking towns of Ontario county for the year 1918

Bristol	80	\$9,100		\$824 38
Canadice	92	2,000		422 98
Canandaigua, city	80	298,650	\$427,225	6,146 80
Canandaigua	83	29,950		2,526 62
East Bloomfield (including East Bloomfield and Holcomb villages)	80	60,750	67,200	2,014 72
Farmington	84	3,000		2,092 68
Geneva, city	81	124,500	817,407	12,900 68
Geneva	83	72,600		2,034 66
Gorham	80	36,300		2,835 73
Hopewell	83	5,500		1,813 34
Manchester (including Manchester and Shortsville villages and part of Clifton Springs village)	81	61,900	31,306	5,218 85
Naples (including Naples village)	85	53,000		1,001 66
Phelps (including Phelps village and part of Clifton Springs village)	81	35,000	38,533	4,928 07
Richmond	85	4,600		1,018 10
Seneca	80	30,050		3,218 84
South Bristol	91	750		426 58
Victor (including Victor village)	82	30,750		3,355 49
West Bloomfield	84	14,700		1,324 39
Total		\$873,100	\$1,381,671	\$54,104 57

NOTE.— For continuation of this table, see page 418.

ONONDAGA

Statement of the aggregate valuation of real

CITY AND TOWNS	TAXES — (Continued)			
	Amount for court and stenographer's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Camillus (including Camillus village)	\$231 04	\$715 12	\$17,240 40	
Cicero	108 25	335 09	8,077 96	
Clay	133 11	412 03	9,932 91	
De Witt (including East Syracuse and Eastwood villages)	444 00	1,374 27	33,132 58	
Elbridge (including Elbridge and Jordan villages)	167 93	519 82	12,531 73	
Fabius (including Fabius village)	86 25	205 08	4,943 40	
Geddes (including Solvay village)	789 82	2,444 59	58,938 07	
La Fayette	65 54	202 89	4,890 63	
Lysander (including part of Baldwinsville village)	224 98	696 36	16,788 14	
Manlius (including Fayetteville, Manlius and Minoa villages)	301 39	932 86	22,490 35	
Marcellus (including Marcellus village)	127 11	393 45	9,485 14	
Onondaga	274 82	850 62	20,507 47	
Otisco	37 23	115 27	2,778 19	
Pompey	96 16	297 68	7,175 88	
Salina (including Liverpool village)	197 09	610 05	14,707 35	
Skaneateles (including Skaneateles village)	213 19	659 89	15,908 80	
Spafford	43 42	134 43	3,239 93	
Syracuse, city	10,401 41	32,191 83	778,170 55	\$2,364,568 68
Tully (including Tully village)	79 41	245 83	5,925 77	
Van Buren (including part of Baldwinsville village)	172 35	533 49	12,861 21	
Total	\$14,174 50	\$43,870 65	\$1,057,726 46	\$2,364,568 68

ONTARIO

Statement of the aggregate valuation of real

Bristol	\$34 89	\$151 59	\$2,625 73	
Canadice	17 90	77 78	1,347 24	
Canandaigua, city	260 12	1,130 28	19,578 23	\$50,835 88
Canandaigua	106 92	464 60	8,047 55	
East Bloomfield (including East Bloomfield and Holcomb villages)	85 26	370 46	6,417 10	
Farmington	88 56	384 81	6,665 43	
Geneva, city	545 93	2,372 20	41,090 12	106,322 97
Geneva	86 10	374 14	6,480 63	
Gorham	120 00	521 43	9,032 11	
Hopewell	76 74	333 43	5,775 67	
Manchester (including Manchester and Shortsville villages and part of Clifton Springs village)	220 85	959 65	16,622 63	
Naples (including Naples village)	42 39	184 19	3,190 39	
Phelps (including Phelps village and part of Clifton Springs village)	208 55	906 18	15,696 45	
Richmond	43 08	187 21	3,242 74	
Seneca	136 21	591 89	10,252 36	
South Bristol	18 05	78 43	1,358 69	
Victor (including Victor village)	142 00	617 01	10,687 61	
West Bloomfield	56 04	243 53	4,218 32	
Total	\$2,289 59	\$9,948 81	\$172,329 00	\$157,158 85

NOTE.— For continuation of this table, see page 419.

— Continued

and personal estate in Onondaga county, etc.

CITY AND TOWNS	TAXES — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Camillus (including Camillus village)	\$15,135 00	\$3,700 00	\$29,300 65	\$70,210 91
Cicero	20,627 02		10,557 79	41,528 13
Clay	15,956 85		16,043 77	44,719 09
De Witt (including East Syracuse and Eastwood villages)	53,116 04	61,906 51	67,636 68	225,083 44
Elbridge (including Elbridge and Jordan villages)	22,541 99	7,807 25	16,478 32	82,873 65
Fabius (including Fabius village)	9,277 27	704 40	6,735 03	23,046 43
Geddes (including Solvay village)	36,045 09	70,133 07	90,392 36	272,037 04
La Fayette	13,852 51		8,800 18	28,414 83
Lysander (including part of Bald- winsville village)	29,119 82	11,333 34	38,417 95	100,867 28
Manlius (including Fayetteville, Manlius and Minna villages)	34,451 17	18,815 25	51,024 95	133,088 86
Marcellus (including Marcellus vil- lage)	15,523 34	5,036 49	16,807 03	49,511 98
Onondaga	31,708 47		36,284 70	94,251 71
Otisco	7,316 90		4,769 12	15,643 31
Pompey	16,079 64		12,655 09	37,923 00
Salina (including Liverpool village)	13,427 40	6,741 02	22,714 25	61,714 51
Skaneateles (including Skaneateles village)	18,893 63	14,279 50	23,766 73	77,310 09
Spafford	5,280 30		3,209 67	12,588 50
Syracuse, city			831,591 26	4,189,998 43
Tully (including Tully village)	10,711 64	5,598 37	10,882 87	34,780 46
Van Buren (including part of Bald- winsville village)	19,021 63	5,666 66	6,006 16	47,762 49
Total	\$388,635 77	\$211,721 86	\$1,303,574 56	\$5,622,854 14

— Continued

and personal estate in Ontario county, etc.

Bristol	\$6,083 77		\$5,612 45	\$15,332 81
Canadice	5,287 40		3,833 58	10,986 88
Canandaigua, city			52,923 47	130,874 78
Canandaigua	17,932 48		12,265 92	41,344 09
East Bloomfield (including East Bloomfield and Holcomb villages)	12,699 50	\$1,424 82	12,184 96	35,196 82
Farmington	7,368 83		6,055 04	22,655 35
Geneva, city			84,700 00	247,931 90
Geneva	6,589 53		5,988 30	21,553 41
Gorham	15,662 42		13,053 05	41,224 74
Hopewell	10,399 42		8,492 39	26,890 90
Manchester (including Manchester and Shortsville villages and part of Clifton Springs village)	10,089 60	25,910 12	35,008 27	94,029 97
Naples (including Naples village)	13,268 48	5,900 00	13,748 40	37,335 51
Phelps (including Phelps village and part of Clifton Springs village)	17,798 87	18,639 40	37,414 80	95,592 32
Richmond	10,210 97		8,700 85	23,402 95
Seneca	17,037 56		11,051 56	42,288 42
South Bristol	5,021 49		3,789 79	10,693 03
Victor (including Victor village)	13,693 81	9,571 73	16,193 39	54,261 04
West Bloomfield	5,265 00		6,260 28	17,367 56
Total	\$174,409 18	\$61,446 07	\$337,276 50	\$668,962 57

NOTE.— For continuation of this table, see page 420.

ONONDAGA

Statement of the aggregate valuation of real

CITY AND TOWNS	Rate of tax per \$1 of assessment, actual rate for cities and average rate for towns	RECEIPTS			
		Liquor licenses	Recording mortgages	Taxes on bank stock	From State for public schools
Camillus (including Camillus village).....	.0195	\$1,640 00	\$659 69		\$3,935 84
Cicero.....	.0258	1,505 00	253 25		2,271 67
Clay.....	.0216	1,512 50	295 76		2,808 21
De Witt (including East Syracuse and Eastwood villages).....	.0347	8,318 75	826 31		3,914 10
Elbridge (including Elbridge and Jordan villages).....	.0249	1,467 50	982 18		3,596 42
Fabius (including Fabius village).....	.0211		73 83		2,776 31
Geddes (including Solvay village).....	.0280	5,573 75	932 41	\$980 83	8,532 89
La Fayette.....	.0264		43 72		2,003 00
Lysander (including part of Baldwinsville village).....	.0304	3,316 25	292 79	2,398 58	4,912 56
Manlius (including Fayetteville, Manlius and Minoa villages).....	.0312	5 00	422 42		3,483 62
Marcellus (including Marcellus village).....	.0253		246 92	340 00	3,715 58
Onondaga.....	.0231		736 13	342 84	4,569 26
Otisco.....	.0276		27 23		1,950 22
Pompey.....	.0242		138 13		3,544 71
Salina (including Liverpool village).....	.0196	2,443 75	202 14		1,937 67
Skaneateles (including Skaneateles village).....	.0247	2,643 75	581 56	2,065 19	5,639 33
Spafford.....	.0195		67 78		1,344 77
Syracuse, city.....	.0260	225,079 99	12,085 59	45,929 32	67,944 14
Tully (including Tully village).....	.0306		96 69	550 14	2,071 86
Van Buren (including part of Baldwinsville village).....	.0189		521 57		1,758 37
Total.....		\$253,506 24	\$19,486 10	\$52,606 90	\$132,710 53

ONTARIO

Statement of the aggregate valuation of real

Bristol.....	.0223		\$70 69		\$1,711 62
Canadice.....	.0278		31 77		1,532 24
Canandaigua, city.....	.0255	\$7,819 52	371 25	\$4,272 23	9,681 14
Canandaigua.....	.0189		235 84		2,700 47
East Bloomfield (including East Bloomfield and Holcomb villages).....	.0206	24 50	156 50	672 00	2,925 79
Farmington.....	.0123	12 25	283 62		1,579 60
Geneva, city.....	.0216	14,758 87	1,023 11	8,174 07	10,127 19
Geneva.....	.0122		237 20		892 12
Gorham.....	.0173		248 14		2,221 36
Hopewell.....	.0170		195 98		1,648 68
Manchester (including Manchester and Shortsville villages and part of Clifton Springs village).....	.0213	159 25	992 25	313 05	2,255 90
Naples (including Naples village).....	.0423	85 75	84 68		4,509 46
Phelps (including Phelps village and part of Clifton Springs village).....	.0229	36 75	747 20	385 33	6,898 95
Richmond.....	.0260		87 00		2,434 31
Seneca.....	.0156	49 00	235 99		1,887 63
South Bristol.....	.0263		26 79		1,964 28
Victor (including Victor village).....	.0190	85 75	312 19		4,154 30
West Bloomfield.....	.0150		88 96		1,551 66
Total.....		\$23,031 64	\$5,419 16	\$13,816 68	\$60,676 53

NOTE.—For conclusion of this table, see page 421.

— Concluded

and personal estate in Onondaga county, etc.

CITY AND TOWNS	Receipts — (Concluded)		Bonded indebtedness	Temporary indebted-	Sinking funds
	Other sources, including licenses, fees and water rents	Aggregate			
Camillus (including Camillus village)	\$130 00	\$6,365 53	\$39,500		
Cicero		4,029 92			
Clay		4,616 47		\$750	
De Witt (including East Syracuse and Eastwood villages)	2,952 05	16,011 21	163,662		
Elbridge (including Elbridge and Jordan villages)	37 90	6,084 00	6,000		
Fabius (including Fabius village)		2,850 14	4,500		
Geddes (including Solway village)	66,251 44	82,271 32	739,000	671	
La Fayette		2,046 72	3,000		
Lysander (including part of Baldwinsville village)	21 00	10,941 18	39,000		
Manlius (including Fayetteville, Manlius and Minoa villages)	501 46	4,412 50	77,000		
Marcellus (including Marcellus village)	6 00	4,308 50	2,600		
Onondaga		5,648 23	6,000		
Otisco		1,977 45			
Pompey		3,682 84	6,000		
Salina (including Liverpool village)	474 38	5,057 94	70,200		
Skaneateles (including Skaneateles village)	39,182 37	50,112 20	32,200		
Spafford		1,412 55			
Syracuse, city	772,920 24	1,123,959 28	12,305,176		
Tully (including Tully village)		2,718 69	7,000		
Van Buren (including part of Baldwinsville village)		2,279 94	9,000		
Total	\$882,476 84	\$1,340,786 01	\$13,509,838		
		County	1,506,000		
			\$15,015,838	\$1,421	

— Concluded

and personal estate in Ontario county, etc.

Bristol		\$1,782 31			
Canadice		1,564 01	\$3,500		
Canandaigua, city	\$26,962 23	49,106 37	115,000		
Canandaigua		2,936 31	8,000		
East Bloomfield (including East Bloomfield and Holcomb villages)	158 00	3,936 79	31,556	\$400	
Farmington		1,875 37			
Geneva city	24,252 65	58,335 89	606,743		\$50,698
Geneva		1,119 32			
Gorham		2,469 43			
Hopewell		1,844 66	1,900		
Manchester (including Manchester and Shortsville villages and part of Clifton Springs village)	08	3,720 53	91,266		
Naples (including Naples village)	72 12	4,752 01	44,000	1,911	
Phelps (including Phelps village and part of Clifton Springs village)	7,246 38	15,814 56	61,500		4,543
Richmond		2,521 31	8,900		
Seneca		2,172 62			
South Bristol		1,991 07	1,000		
Victor (including Victor village)	668 98	5,221 17	8,700		
West Bloomfield		1,640 62			
Total	\$59,380 84	\$162,304 35	\$982,065	\$2,311	
		County	211,000	7,793	
			\$1,193,065	\$10,104	\$55,231

ORANGE

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several cities and

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of cor- porations and special fran- chises	Equalized value of real estate, including village property, real estate of cor- porations and special fran- chises
Blooming Grove (including Wash- ingtonville village).....	21,544	2,116	\$1,313,221	\$1,243,777
Chester (including Chester village).....	16,007	2,135	1,118,310	1,033,430
Cornwall (including Cornwall vil- lage).....	16,685	5,110	2,944,836	2,907,985
Crawford.....	24,679	1,693	767,890	838,949
Deer Park.....	35,119	1,753	931,228	1,195,447
Goshen (including Goshen village).....	23,474	5,310	2,334,708	2,724,672
Greenville.....	17,944	836	271,377	290,313
Hamptonburg.....	16,167	1,184	935,920	961,176
Highlands (including Highland Falls village).....	14,087	4,054	1,478,995	1,490,487
Middletown, city.....	2,200	16,381	8,695,276	9,112,165
Minisink (including Unionville vil- lage).....	13,675	1,405	687,370	784,354
Monroe (including Monroe village and part of Harriman village).....	11,830	2,888	1,619,343	1,847,824
Montgomery (including Montgom- ery and Walden villages).....	30,547	8,017	3,574,637	3,671,100
Mount Hope.....	15,755	1,589	1,316,730	1,332,231
Newburg, city.....	2,307	27,876	15,252,412	14,240,005
Newburg.....	26,637	4,807	2,527,852	2,496,218
New Windsor.....	20,864	2,745	1,675,372	1,623,191
Port Jervis, city.....	1,700	9,413	4,102,580	3,901,195
Tuxedo.....	27,883	3,636	5,900,798	5,410,745
Wallkill.....	37,597	2,803	1,883,665	2,149,440
Warwick (including Warwick vil- lage).....	62,500	8,113	3,283,820	3,441,260
Wawayanda.....	20,332	1,954	835,508	842,040
Woodbury (including part of Har- riman village).....	23,770	2,300	2,608,257	2,527,021
Total.....	483,303	118,118	\$66,110,075	\$66,110,075

ORLEANS

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns

Albion (including part of Albion vil- lage).....	15,026	7,253	\$5,457,465	\$5,288,749
Barre.....	34,215	1,875	1,867,115	1,839,056
Carlton.....	26,850	2,289	2,319,225	2,612,750
Clarendon.....	21,460	1,373	1,384,320	1,348,776
Gaines (including part of Albion vil- lage).....	21,124	1,981	1,742,632	1,735,410
Kendall.....	19,848	1,678	1,876,522	1,828,339
Murray (including Holley village).....	18,573	4,221	2,519,182	2,617,188
Ridgeway (including part of Medina village).....	30,959	6,721	6,532,103	6,460,415
Shelby (including part of Medina vil- lage).....	28,672	4,240	2,935,930	2,968,870
Yates (including Lyndonville village).....	13,922	2,288	2,533,811	2,468,752
Total.....	230,649	33,919	\$29,168,305	\$29,168,305

NOTE.— For continuation of this table, see page 423.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking towns of Orange county for the year 1918

CITIES AND TOWNS	Rate of equalisation used by board of supervisors in equalizing real estate assessments under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	Taxes
				Amount for State purposes
Blooming Grove (including Washingtonville village).....	54	\$43,950	\$59,726	\$2,063 60
Chester (including Chester village).....	53	51,100	205,923	1,811 15
Cornwall (including Cornwall village).....	52	104,400	41,812	4,808 72
Crawford.....	47	1,750	38,440	1,342 02
Deer Park.....	40	.....	.....	1 908 30
Goshen (including Goshen village).....	44	141,600	559,132	4,575 48
Greenville.....	48	.....	.....	463 43
Hamptonburg.....	50	.....	.....	1,534 34
Highlands (including Highland Falls village).....	52	22,000	53,345	2,366 52
Middletown, city.....	49	149,750	346,336	14,784 98
Minisink (including Unionville village).....	45	5,850	.....	1,261 40
Monroe (including Monroe village and part of Harriman village).....	45	12,000	120,136	2,968 87
Montgomery (including Montgomery and Walden villages).....	50	2,500	156,504	5,864 24
Mount Hope.....	50	4,500	.....	2,165 77
Newburg, city.....	55	292,250	1,547,807	23,198 12
Newburg.....	52	101,050	.....	4,289 73
New Windsor.....	53	18,700	.....	2,620 98
Port Jervis, city.....	54	33,150	521 149	6,280 47
Tuxedo.....	56	720,500	.....	9,787 42
Wallkill.....	45	13,900	.....	3,453 48
Warwick (including Warwick village).....	49	41,095	261,150	5,558 95
Wawayanda.....	54	5,900	.....	1,353 58
Woodbury (including part of Harriman village).....	53	83,050	40,588	4,166 50
Total.....	.....	\$1,938,995	\$3,952,348	\$108,628 05

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking of Orleans county for the year 1918

Albion (including part of Albion village).....	93	\$56,900	\$363,642	\$5,888 13
Barre.....	91	.....	.....	2,025 69
Carlton.....	80	2,000	.....	2,880 10
Clarendon.....	92	500	.....	1,486 20
Gaines (including part of Albion village).....	90	8,400	.....	1,920 77
Kendall.....	92	9,300	.....	2,024 12
Murray (including Holley village).....	86	33,080	90,887	2,919 23
Ridgeway (including part of Medina village).....	91	45,200	257,067	7,165 81
Shelby (including part of Medina village).....	99	3,300	.....	3,273 79
Yates (including Lyndonville village).....	92	6,575	63,861	2,726 53
Total.....	.....	\$165,255	\$775,457	\$32,310 36

NOTE.— For continuation of this table, see page 424.

ORANGE

Statement of the aggregate valuation of real

CITIES AND TOWNS	Taxes — (Continued)			
	Amount for court and stenog- rapher's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Blooming Grove (including Wash- ington village).....	\$209 12	\$273 79	\$7,159 69	
Chester (including Chester village).....	183 52	240 29	5,450 22	
Cornwall (including Cornwall vil- lage).....	487 28	637 99	16,305 25	
Crawford.....	135 99	178 05	4,544 61	
Deer Park.....	193 37	253 18	6,638 43	
Goshen (including Goshen village).....	463 64	607 05	13,768 78	
Greenville.....	48 96	61 49	1,560 39	
Hamptonburg.....	155 48	203 57	5,296 62	
Highlands (including Highland Falls village).....	239 81	313 98	8,098 92	
Middletown, city.....	1,498 20	1,961 58	49,372 29	\$139,696 36
Minisink (including Unionville vil- lage).....	127 82	167 36	4,713 14	
Monroe (including Monroe village and part of Harriman village).....	300 84	393 89	10,811 72	
Montgomery (including Montgom- ery and Walden villages).....	594 24	778 03	19,682 43	
Mount Hope.....	219 46	287 35	6,820 80	
Newburg, city.....	2,350 73	3,077 79	62,988 68	305,010 55
Newburg.....	434 69	569 14	11,647 71	
New Windsor.....	265 59	347 74	7,116 62	
Port Jervis, city.....	636 42	833 26	24,809 72	81,165 07
Tuxedo.....	991 79	1,298 54	30,878 51	
Wallkill.....	349 94	458 18	12,029 21	
Warwick (including Warwick vil- lage).....	563 31	737 53	21,146 82	
Wawayanda.....	137 16	179 59	4,512 45	
Woodbury (including part of Harri- man village).....	422 21	552 79	12,852 76	
Total.....	\$11,007 57	\$14,412 16	\$348,205 77	\$525,871 98

ORLEANS

Statement of the aggregate valuation of real

Albion (including part of Albion vil- lage).....	\$319 69	\$1,082 72	\$29,234 36	
Barre.....	109 98	372 48	9,227 98	
Carlton.....	156 37	529 59	12,726 79	
Clarendon.....	80 69	273 28	6,826 60	
Gaines (including part of Albion vil- lage).....	104 29	353 19	8,762 02	
Kendall.....	109 90	372 20	9,578 89	
Murray (including Holley village).....	158 50	536 79	13,696 77	
Ridgeway (including part of Medina village).....	389 06	1,317 66	32,840 20	
Shelby (including part of Medina vil- lage).....	177 75	601 99	13,955 34	
Yaes (including Lyndonville village).....	148 04	501 36	11,226 76	
Total.....	\$1,764 27	\$5,941 26	\$147,475 71	

NOTE.— For continuation of this table, see page 425.

— Continued

and personal estate in Orange county, etc.

CITIES AND TOWNS	TAXES — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Blooming Grove (including Wash- ingtonville village).....	\$13,405 64	\$4,573 14	\$10,289 11	\$37,974 09
Chester (including Chester village).....	5,684 96	6,026 80	12,592 02	31,988 96
Cornwall (including Cornwall vil- lage).....	23,282 36	17,397 20	32,995 62	95,914 42
Crawford.....	8,888 69		7,427 81	22,517 17
Deer Park.....	10,820 73		8,377 20	28,191 21
Goshen (including Goshen village).....	8,467 99	26,400 00	30,888 67	84,971 61
Greenville.....	3,657 08		3,065 51	8,854 86
Hamptonburg.....	7,698 86		4,746 44	19,635 31
Highlands (including Highland Falls village).....	5,896 45	11,234 82	24,908 96	52,959 46
Middletown, city.....			102,933 00	310,246 41
Miniskink (including Unionville vil- lage).....	6,319 03	1,358 20	8,611 89	22,558 84
Monroe (including Monroe village and part of Harriman village).....	7,160 34	8,125 00	30,724 40	60,485 06
Montgomery (including Montgom- ery and Walden villages).....	16,788 10	30,649 78	40,983 32	115,340 14
Mount Hope.....	10,291 30		13,873 48	33,658 16
Newburg, city.....			148,721 89	545,247 76
Newburg.....	17,305 66		16,574 14	50,821 07
New Windsor.....	14,702 00		12,982 03	38,034 96
Port Jervis, city.....			67,167 29	180,892 23
Tuxedo.....	19,828 95		30,582 65	93,367 86
Wallkill.....	17,269 88		11,246 87	44,807 56
Warwick (including Warwick vil- lage).....	32,025 97	12,700 00	37,094 72	109,827 30
Wawayanda.....	6,584 75		6,208 78	18,976 31
Woodbury (including part of Harri- man village).....	10,231 22	1,125 00	11,624 74	40,975 22
Total.....	\$246,309 96	\$119,589 94	\$674,320 54	\$2,048,345 97

— Continued

and personal estate in Orleans county, etc.

Albion (including part of Albion vil- lage).....	\$16,851 68	\$68,094 32	\$36,299 48	\$157,770 38
Barre.....	11,502 27		7,532 07	30,770 47
Carlton.....	9,638 05		13,517 34	39,448 24
Clarendon.....	8,802 02		4,953 60	22,512 39
Gaines (including part of Albion vil- lage).....	9,118 45		7,597 34	27,866 06
Kendall.....	10,345 54		12,725 44	35,166 09
Murray (including Holley village).....	15,301 95	17,000 00	22,042 43	71,555 66
Ridgeway (including part of Medina village).....	21,934 52	20,000 00	48,379 27	131,526 52
Shelby (including part of Medina vil- lage).....	10,786 02	10,000 00	9,759 63	48,554 52
Yates (including Lyndonville village).....	10,442 55	5,000 00	17,127 96	47,173 20
Total.....	\$124,813 05	\$120,094 32	\$179,934 56	\$612,323 53

NOTE.— For continuation of this table, see page 426.

ORANGE

Statement of the aggregate valuation of real

CITIES AND TOWNS	Rate of tax per \$1 of assessment, actual rate for cities and average rate for towns	RECEIPTS			
		Liquor licenses	Recording mortgages	Taxes on bank stock	From State for public schools
Blooming Grove (including Washingtonville village)	.0279	\$525 00	\$276 74	\$597 26	\$2,445 18
Chester (including Chester village)	.0273	1,230 00	121 00	2,059 23	2,038 36
Cornwall (including Cornwall village)	.0314	10 00	286 39	418 12	4,149 86
Crawford	.0292		172 49	384 40	2,363 40
Deer Park	.0302	590 84	318 50		1,641 02
Goshen (including Goshen village)	.0343	3,790 00	310 05	5,591 33	6,034 46
Greenville	.0326	175 00	30 72		1,132 43
Hamptonburg	.0209	356 25	219 58		1,105 20
Highlands (including Highland Falls village)	.0350	3,348 75	71 01	533 45	4,286 51
Middletown, city	.0358	16,317 32	706 12	3,463 36	10,514 07
Minisk (including Unionville village)	.0325		83 93		1,306 32
Monroe (including Monroe village and part of Harriman village)	.0368	1,417 50	226 61	1,201 35	3,635 57
Montgomery (including Montgomery and Walden villages)	.0322		582 09	1,565 04	6,496 37
Mount Hope	.0254	525 00	439 36		1,555 50
Newburg, city	.0329	30,066 00	1,277 22	15,478 07	16,390 77
Newburg	.0186	3,606 25	325 99		2,327 03
New Windsor	.0224	1,512 50	4,255 36		1,588 05
Port Jervis, city	.0434	9,855 00	1,054 69	5,211 49	8,301 35
Tuxedo	.0141	1,811 25	144 33		3,190 03
Wallkill	.0236		447 49		2,634 35
Warwick (including Warwick village)	.0330	6,441 25	491 15	2,614 51	6,657 69
Wawayanda	.0212		183 46		1,231 20
Woodbury (including part of Harriman village)	.0152	1,205 00	322 05	405 88	1,517 74
Total		\$82,782 91	\$12,346 33	\$39,523 49	\$92,532 51

ORLEANS

Statement of the aggregate valuation of real

Albion (including part of Albion village)	.0296	\$4,632 67	\$184 81	\$3,636 42	\$9,556 28
Barre	.0164		230 39		1,793 04
Carlton	.0118		117 88		3,070 46
Clarendon	.0162		167 51		1,194 25
Gaines (including part of Albion village)	.0159		129 44		1,686 19
Kendall	.0186		117 91		2,465 64
Murray (including Holley village)	.0280		153 59	908 87	5,511 96
Ridgeway (including part of Medina village)	.0199		337 09	2,570 67	9,001 81
Shelby (including part of Medina village)	.0165		303 34		2,166 37
Yates (including Lyndonville village)	.0185		148 44	658 61	3,341 92
Total		\$4,632 67	\$1,890 40	\$7,774 57	\$39,787 92

NOTE.— For conclusion of this table, see page 427.

— Concluded

and personal estate in Orange county, etc.

CITIES AND TOWNS	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources, including licenses, fees and water rents	Aggregate			
Blooming Grove (including Washingtonville village)	\$192 00	\$4,036 18	\$41,200		\$11,632
Chester (including Chester village)	133 00	5,581 59	71,000		
Cornwall (including Cornwall village)	13,396 61	18,260 98	105,850		
Crawford		2,920 29			
Deer Park		2,550 36			
Goshen (including Goshen village)	1,213 38	16,939 22	169,500		
Greenville		1,338 20			
Hamptonburg		1,681 03			
Highlands (including Highland Falls village)	40 00	8,279 72	500		
Middletown, city	11,297 31	42,298 18	510,500		214,743
Minisink (including Unionville village)		1,390 25	7,600		
Monroe (including Monroe village and part of Harriman village)	5,339 76	11,820 79	112,500		
Montgomery (including Montgomery and Walden villages)	30,649 89	39,283 39	85,250		2,500
Mount Hope		2,519 86	27,000		
Newburg, city	113,283 00	176,495 06	1,069,525		96,699
Newburg		6,259 27			
New Windsor		7,355 91	22,400		
Port Jervis, city	3,184 43	27,606 96	151,100		
Tuxedo		5,145 61	16,300		
Wallkill		3,081 84	3,200		
Warwick (including Warwick village)	20,550 31	37,054 91	56,675		
Wawayanda		1,414 66	3,100		
Woodbury (including part of Harriman village)		3,450 67	10,000		
Total	\$199,579 69	\$426,764 93	\$2,463,200		
		County	845,000	\$20,675	
			\$3,308,200	\$20,675	\$325,574

— Concluded

and personal estate in Orleans county, etc.

Albion (including part of Albion village)	\$194 00	\$18,204 18	\$59,000		
Barre		2,023 43	11,300		
Carlton		3,188 34	5,000		
Clarendon		1,361 76			
Gaines (including part of Albion village)		1,815 63	7,000		
Kendall		2,583 55	6,629		
Murray (including Holley village)		6,574 42			
Ridgeway (including part of Medina village)		11,909 57	53,506		
Shelby (including part of Medina village)		2,469 71	28,753		
Yates (including Lyndonville village)	5 00	4,153 97	1,900		
Total	\$199 00	\$54,284 56	\$173,088		
		County	82,935		
			\$256,023		

OSWEGO

*Statement of the aggregate valuations, real and personal, amount
funds, and tax rates in the several cities and*

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of cor- porations and special fran- chises	Equalised value of real estate, including village property, real estate of cor- porations and special fran- chises
Albion (including Altmar village)...	20,697	1,510	\$520,932	\$521,436
Amboy.....	23,207	670	170,908	171,406
Boylston.....	29,685	578	158,810	158,295
Constantia (including Cleveland vil- lage).....	33,329	2,123	574,166	572,341
Fulton, city.....	1,200	11,138	7,003,630	7,023,763
Granby.....	26,551	1,928	1,092,046	1,087,240
Hannibal (including Hannibal vil- lage).....	27,923	2,334	875,001	872,204
Hastings (including Central Square village).....	27,638	2,361	942,213	944,907
Mexico (including Mexico village)...	27,230	3,149	1,312,325	1,306,157
Minetto.....	3,316	1,500	810,750	818,214
New Haven.....	17,624	1,476	630,594	632,614
Orwell.....	26,618	924	1,103,135	1,189,256
Oswego, city.....	5,088	25,426	13,202,203	13,238,497
Oswego.....	16,899	1,590	896,120	893,250
Palermo.....	24,256	1,281	477,990	476,454
Parish (including Parish village)....	25,369	1,392	477,372	475,841
Redfield.....	58,558	678	288,030	285,028
Richland (including Pulaski village)	33,090	3,920	1,663,469	1,651,208
Sandy Creek (including Lacona and Sandy Creek villages).....	24,339	2,326	911,326	904,073
Schroepfel (including Phoenix vil- lage).....	25,551	3,149	1,528,755	1,520,446
Scriba.....	24,916	2,260	854,727	847,888
Volney.....	29,711	2,420	906,372	901,240
West Monroe.....	20,622	935	241,943	241,159
Williamstown.....	24,306	861	387,133	385,033
Total.....	571,437	75,929	\$37,119,950	\$37,119,950

NOTE.— For continuation of this table, see page 429.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking towns of Oswego county for the year 1918

CITIES AND TOWNS	Rate of equalisation used by board of supervisors in equalizing real estate assessments under section 50 of the Tax Law	Total assessed value of personal property exclusive of bank stock	Assessed value of bank stock	TAXES
				Amount for State purposes
Albion (including Altmar village)...	80	\$9,450		\$663 41
Amboy.....	80	1,325		215 84
Boylston.....	81			197 80
Constantia (including Cleveland village).....	81	4,250		720 52
Fulton, city.....	80	83,350	\$592,869	8,881 23
Granby.....	81	1,350		1,360 33
Hannibal (including Hannibal village).....	81	16,420		1,110 44
Hastings (including Central Square village).....	80	4,200	38,000	1,186 03
Mexico (including Mexico village).....	81	31,700	75,424	1,674 32
Minetto.....	80	13,150		1,038 89
New Haven.....	80	59,440		864 81
Orwell.....	81	7,490		1,495 56
Oswego, city.....	80	1,130,941	529,875	17,969 99
Oswego.....	81	9,000		1,127 47
Palermo.....	81	5,300		601 93
Pariab (including Pariab village).....	81	22,750		623 05
Redfield.....	81			356 18
Richland (including Pulaaki village).....	81	23,450	106,863	2,092 69
Sandy Creek (including Lacona and Sandy Creek villages).....	81	1,300	42,917	1,131 37
Schroepfel (including Phoenix village).....	81	27,520	55,102	1,934 37
Scriba.....	81	1,700		1,061 66
Volney.....	81	470		1,126 80
West Monroe.....	81	1,200		302 86
Williamstown.....	81	2,050		483 70
Total.....		\$1,457 806	\$1,443,050	\$48,221 25

NOTE.— For continuation of this table, see page 430.

OSWEGO

Statement of the aggregate valuation of real

CITIES AND TOWNS	TAXES — (Continued)			
	Amount for court and stenog- rapher's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Albion (including Altmar village) ..	\$34 29	\$121 90	\$4,140 91	
Amboy	11 16	39 69	1,347 31	
Boyleston	10 22	36 37	1,234 71	
Constantia (including Cleveland vil- lage)	37 24	132 49	4,497 41	
Fulton, city	459 06	1,633 09	55,435 48	\$190,293 40
Granby	70 31	250 14	8,491 00	
Hannibal (including Hannibal vil- lage)	57 40	204 19	6,931 27	
Hastings (including Central Square village)	61 30	218 09	7,408 04	
Mexico (including Mexico village) ..	86 54	307 88	10,450 88	
Minetto	53 70	191 03	6,484 64	
New Haven	44 70	159 02	5,398 03	
Orwell	77 30	275 01	9,334 62	
Oswego, city	928 85	3,304 34	112,081 60	401,135 85
Oswego	58 28	207 32	7,037 55	
Palermo	31 11	110 68	3,757 68	
Parish (including Parish village)	32 20	114 57	3,889 00	
Redfield	18 41	65 49	2,223 22	
Richland (including Pulaski village)	108 17	384 81	13,062 34	
Sandy Creek (including Lacona and Sandy Creek villages)	58 48	208 04	7,061 90	
Schroeppel (including Phoenix vil- lage)	99 99	355 69	12,074 13	
Scriba	54 88	195 22	6,626 79	
Volney	58 24	207 20	7,033 33	
West Monroe	15 65	55 69	1,890 40	
Williamstown	25 03	88 94	3,019 25	
Total	\$2,492 51	\$3,866 98	\$300,906 49	\$591,429 25

NOTE.— For conclusion of this table, see page 431.

—Continued

and personal estate in Oswego county, etc.

CITIES AND TOWNS	Taxes — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Albion (including Altmar village) ..	\$8,041 97	\$1,552 20	\$7,663 23	\$22,218 00
Amboy	5,998 21		2,588 49	10,200 70
Boylston	3,286 50		2,723 81	7,489 41
Constantia (including Cleveland vil- lage)	7,643 09	1,287 26	9,132 25	23,450 26
Fulton, city			57,000 00	313,702 26
Granby	17,513 91		10,345 48	38,031 17
Hannibal (including Hannibal vil- lage)	8,954 49	1,279 14	10,119 94	28,656 87
Hastings (including Central Square village)	15,333 71	3,087 29	11,550 94	38,840 40
Mexico (including Mexico village) ..	12,493 51	10,137 23	15,730 22	50,880 58
Minetto	11,397 02		5,202 60	24,367 88
New Haven	8,308 12		7,482 71	22,257 39
Orwell	10,761 13		5,388 81	27,332 43
Oswego, city			107,662 19	643,082 82
Oswego	14,096 08		6,843 94	29,370 64
Palermo	7,157 73		4,759 95	18,419 08
Parish (including Parish village) ..	7,702 19	1,102 42	6,052 97	19,516 40
Redfield	5,308 87		3,641 41	11,613 58
Richland (including Pulaaki village)	10,473 42	7,700 36	22,241 48	56,063 27
Sandy Creek (including Lacona and Sandy Creek villages)	11,011 67	4,905 52	14,655 32	39,032 30
Schroepfel (including Phoenix vil- lage)	15,366 11	12,305 84	16,242 71	58,378 84
Scriba	9,206 35		7,825 66	24,970 56
Volney	15,938 58		6,280 67	30,644 82
West Monroe	4,661 17		3,148 09	10,073 86
Williamstown	6,070 49		6,668 14	16,355 55
Total	\$216,724 32	\$43,357 26	\$350,951 01	\$1,562,949 07

NOTE.— For conclusion of this table, see page 432.

OSWEGO

Statement of the aggregate valuation of real

CITIES AND TOWNS	Rate of tax per \$1 of assess- ment, actual rate for cities and aver- age rate for towns	RECEIPTS			
		Liquor licenses	Record- ing mort- gages	Taxes on bank stock	From State for public schools
Albion (including Altmar village)	.0418	\$482 66	\$202 66		\$3,167 25
Amboy	.0592	171 50	9 41		1,303 33
Boylston	.0471		17 21		1,768 10
Constantia (including Cleveland village)	.0405	686 00	65 10		3,344 92
Fulton, city	.0255	10,935 08	551 01	\$2,375 09	10,629 49
Granby	.0257		102 73		2,603 64
Hannibal (including Hannibal vil- lage)	.0321		52 36		4,948 67
Hastings (including Central Square village)	.0410	686 00	246 00	380 00	4,500 29
Mexico (including Mexico village)	.0367	1,553 30	116 93	754 24	2,428 64
Minetto	.0295	361 39	13 75		641 22
New Haven	.0347		36 53		2,072 84
Orwell	.0227		143 34		1,588 71
Oswego, city	.0216	27,321 85	1,065 20	5,298 75	12,190 67
Oswego	.0324	398 50	90 20		1,961 10
Palermo	.0339	171 50	43 15		2,080 03
Parish (including Parish village)	.0382	471 63	91 28		3,373 98
Redfield	.0408	171 50	69 26		1,733 51
Richland (including Pulaski vil- lage)	.0332	109 26	273 39	1,088 62	3,227 58
Sandy Creek (including Lacona and Sandy Creek villages)	.0427	129 85	87 68	429 17	4,884 49
Schroepfel (including Phoenix vil- lage)	.0375		161 14	551 02	4,281 65
Scriba	.0291		72 18		2,866 00
Volney	.0337	833 00	96 85		2,056 88
West Monroe	.0414	171 50	27 05		1,404 93
Williamstown	.0420	171 50	64 48		1,753 62
Total		\$44,826 02	\$3,698 89	\$10,876 89	\$80,811 54

NOTE.— For conclusion of this table, see page 433.

— Concluded

and personal estate in Oswego county, etc.

CITIES AND TOWNS	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources, including licenses, fees and water rents	Aggregate			
Albion (including Altmar village)	\$105 00	\$3,957 57			
Amboy		1,484 24			
Boyleston		1,785 31			
Constantia (including Cleveland village)	52 75	4,148 77			
Fulton, city	5,007 59	29,498 26	\$555,121		
Granby		2,706 37			
Hannibal (including Hannibal village)	60 00	5,061 03			
Hastings (including Central Square village)	33 10	5,845 39		\$2,600	
Mexico (including Mexico village)	3,915 68	8,768 79	46,000		
Minetto		1,016 36	1,923		
New Haven		2,109 37			
Orwell		1,732 05			
Oswego, city	145,594 12	191,470 59	695,724		\$49,437
Oswego		2,449 80			
Palermo		2,294 68			
Parish (including Parish village)		3,936 89			
Redfield		1,974 27			
Richland (including Pulaski village)		4,698 85			
Sandy Creek (including Lacona and Sandy Creek villages)	1,319 34	6,850 53	19,000		
Schroepfel (including Phoenix village)	111 68	5,105 49	36,000		
Scriba		2,938 18			
Volney		2,986 73			
West Monroe		1,603 48			
Williamstown		1,989 60			
Total	\$156,199 26	\$296,412 60	\$1,353,768		
		County	277,153		
			\$1,630,921	\$2,600	\$49,437

OTSEGO

*Statement of the aggregate valuations, real and personal, amount
funds, and tax rates in the several towns*

CITY AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of cor- porations and special fran- chises	Equalized value of real estate, including village property, real estate of cor- porations and special fran- chises
Burlington.....	26,862	1,145	\$504,210	\$479,723
Butternuts (including Gilbertsville village).....	33,030	1,539	873,108	800,937
Cherry Valley (including Cherry Valley village).....	24,546	1,544	747,464	749,604
Decatur.....	12,877	437	168,940	154,782
Edmeston.....	27,664	1,682	979,356	906,498
Exeter.....	23,461	967	505,868	493,966
Hartwick.....	25,267	1,043	886,470	822,333
Laurens (including Laurens village) Maryland (including Schenectady vil- lage).....	26,026	1,410	592,081	593,726
Middlefield.....	30,311	1,731	909,094	843,320
Milford (including Milford village).....	35,238	1,671	831,620	791,231
Morris (including Morris village).....	26,550	1,843	1,096,287	1,099,426
New Lisbon.....	23,665	1,367	534,925	515,556
Oneonta, city.....	26,799	976	464,396	447,581
Oneonta.....	2,589	10,474	5,636,400	6,062,141
Otego (including Otego village).....	19,744	1,527	839,713	916,421
Otsego (including Cooperstown vil- lage).....	27,696	1,521	881,277	881,294
Pittsfield.....	33,777	4,481	3,371,541	3,381,193
Plainfield.....	22,852	965	447,988	455,419
Richfield (including Richfield Springs village).....	17,626	873	511,865	474,831
Roseboom.....	19,718	2,419	1,286,890	1,290,574
Springfield.....	20,482	867	306,610	286,282
Unadilla (including Unadilla village) Westford.....	27,383	1,506	887,629	844,521
Worcester.....	28,661	2,457	1,397,010	1,329,164
	20,368	773	294,955	273,615
	28,796	2,416	876,188	878,696
Total.....	614,988	48,534	\$25,783,833	\$25,783,833

PUTNAM

*Statement of the aggregate valuations, real and personal, amount
funds, and tax rates in the several towns*

Carmel.....	23,298	2,737	\$4,167,728	\$3,869,371
Kent.....	24,324	854	813,705	938,072
Patterson.....	19,589	1,451	1,409,978	1,275,378
Philpottown (including Cold Spring and Nelsonville villages).....	24,372	3,571	2,609,165	3,969,738
Putnam Valley.....	25,930	992	681,738	534,673
Southeast (including Brewster vil- lage).....	21,105	3,162	5,075,727	4,170,719
Total.....	138,618	12,767	\$14,758,041	\$14,758,041

NOTE.— For continuation of this table, see page 435.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking and city of Otsego county for the year 1918

CITY AND TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessments under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	TAXES
				Amount for State purposes
Burlington.....	78	\$12,750		\$632 26
Butternuts (including Gilbertville village).....	80	60,300		1,127 17
Cherry Valley (including Cherry Valley village).....	74	32,800	\$102,630	1,009 02
Decatur.....	81	100		199 85
Edmeston.....	80	44,300	132,017	1,230 65
Exeter.....	76	11,100		651 40
Hartwick.....	80	31,600		1,103 60
Laurens (including Laurens village).....	74	5,750		767 32
Maryland (including Schenectady village).....	80	22,350	76,027	1,118 80
Middlefield.....	78	76,850		1,117 67
Milford (including Milford village).....	74	18,050	44,988	1,438 24
Morris (including Morris village).....	77	21,760	73,546	686 85
New Lisbon.....	77	16,350		600 05
Oneonta, city.....	69	139,500	726,850	7,981 75
Oneonta.....	68	5,900		1,190 40
Otego (including Otego village).....	70	3,850		1,144 46
Otsego (including Cooperstown village).....	74	272,500	719,735	4,696 70
Pittsfield.....	73			589 48
Plainfield.....	80	15,505		635 04
Richfield (including Richfield Springs village).....	74	27,550	122,220	1,702 08
Roseboom.....	80	4,750		376 47
Springfield.....	78	62,300		1,172 89
Unadilla (including Unadilla village).....	78	45,100	51,000	1,765 60
Westford.....	80	4,150		357 15
Worcester.....	74	31,100	132,546	1,173 15
Total.....		\$966,300	\$2,181,559	\$34,468 05

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking of Putnam county for the year 1918

Carmel.....	75	\$74,300	\$50,000	\$5,223 53
Kent.....	61	2,400		1,245 69
Patterson.....	77	43,300		1,746 63
Philipstown (including Cold Spring and Nelsonville villages).....	46	445,200	50,000	5,847 74
Putnam Valley.....	89	1,050		709 70
Southeast (including Brewster village).....	85	20,500	100,000	5,551 41
Total.....		\$566,750	\$200,000	\$20,324 70

NOTE.— For continuation of this table, see page 436.

OTSEGO

Statement of the aggregate valuation of real

CITIES AND TOWNS	TAXES — (Continued)			
	Amount for court and stenog- rapher's purposes	Amount for armory purposes	Amount for county purposes	Amount for reaty purposes
Burlington	\$33 66	\$83 89	\$2,836 95	
Butternuts (including Gilbertsville village)	60 01	149 55	5,047 54	
Cherry Valley (including Cherry Valley village)	53 72	133 87	4,522 86	
Decatur	10 67	26 61	898 35	
Edmeston	65 51	163 26	5,514 30	
Exeter	34 68	86 42	2,919 80	
Hartwick	58 75	146 41	4,944 41	
Laurens (including Laurens village)	40 85	101 79	3,445 26	
Maryland (including Schenectady vil- lage)	59 57	148 43	5,012 49	
Middlefield	59 50	148 28	5,011 70	
Milford (including Milford village)	76 58	190 82	6,449 76	
Morris (including Morris village)	36 57	91 12	3,084 92	
New Lisbon	31 95	79 61	2,687 96	
Oneonta, city	424 97	1,058 98	35,793 68	\$79,803 57
Oneonta	63 38	167 93	5,334 94	
Otego (including Otego village)	60 93	151 83	5,126 98	
Otego (including Cooperstown vil- lage)	250 07	623 14	21,067 93	
Pittsfield	31 38	78 21	2,640 16	
Plainfield	33 81	84 26	2,843 88	
Richfield (including Richfield Springs village)	90 62	225 81	7,627 21	
Roseboom	20 04	49 94	1,686 37	
Springfield	62 45	155 60	5,253 95	
Unadilla (including Unadilla vil- lage)	94 01	234 24	7,920 89	
Westford	19 01	47 39	1,601 98	
Worcester	62 46	155 64	5,258 71	
Total	\$1,835 15	\$4,573 03	\$154,532 98	\$79,803 57

PUTNAM

Statement of the aggregate valuation of real

Carmel	\$633 10	\$693 08	\$21,123 47
Kent	150 98	165 27	5,087 45
Patterson	211 69	231 73	7,063 23
Phillipstown (including Cold Spring and Nelsonville villages)	708 76	775 84	23,647 74
Putnam Valley	86 02	94 17	2,869 98
Southeast (including Brewster vil- lage)	672 84	736 63	23,449 42
Total	\$2,463 39	\$2,696 56	\$82,191 29

NOTE.— For continuation of this table, see page 437.

— Continued

and personal estate in Otsego county, etc.

CITIES AND TOWNS	TAXES — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Burlington.....	\$5,570 81		\$4,401 51	\$13,559 08
Butternuts (including Gilbertsville village).....	7,130 64	\$2,501 69	9,148 51	25,165 11
Cherry Valley (including Cherry Valley village).....	7,822 16	3,944 54	9,409 62	26,895 79
Decatur.....	2,383 57		1,992 17	5,511 22
Edmeston.....	4,205 73		10,749 87	21,929 32
Exeter.....	5,817 06		5,638 62	15,147 87
Hartwick.....	7,948 59		7,859 36	22,061 12
Laurens (including Laurens village)	5,877 57	308 41	6,573 70	17,114 90
Maryland (including Schenectady vil- lage).....	6,597 86	2,992 79	11,804 52	27,734 46
Middlefield.....	6,676 47		8,481 98	21,475 60
Milford (including Milford village)	6,684 07	2,451 68	7,509 35	26,800 50
Morris (including Morris village).....	4,563 61	1,759 35	5,354 32	15,576 74
New Lisbon.....	6,681 17		4,259 52	14,290 26
Oneonta, city.....			70,954 23	196,017 18
Oneonta.....	8,866 18		4,283 04	19,900 87
Otsego (including Otsego village).....	6,222 61	2,588 28	9,409 89	24,704 98
Otsego (including Cooperstown vil- lage).....	14,882 76	21,880 66	26,329 35	89,730 61
Pittsfield.....	3,801 00		2,714 22	9,854 45
Plainfield.....	3,050 07		4,207 13	10,854 19
Richfield (including Richfield Springs village).....	7,656 03	12,247 24	12,670 35	42,219 34
Roseboom.....	4,511 97		2,115 58	8,780 37
Springfield.....	5,545 61		10,612 84	22,803 34
Unadilla (including Unadilla vil- lage).....	9,659 81	8,713 18	14,532 33	42,920 06
Westford.....	3,585 16		5,020 69	11,540 38
Worcester.....	9,901 21		15,867 58	32,418 75
Total.....	\$157,591 71	\$59,387 82	\$272,794 18	\$764,986 49

— Continued

and personal estate in Putnam county, etc.

Carmel.....	\$12,786 83		\$29,179 55	\$69,639 51
Kent.....	6,662 32		3,602 82	16,864 53
Patterson.....	7,021 81		12,846 56	29,121 65
Philipstown (including Cold Spring and Nelsonville villages).....	17,653 05	\$10,785 94	17,570 74	76,989 81
Putnam Valley.....	6,072 28		2,963 49	12,795 64
Southeast (including Brewster vil- lage).....	16,552 77	8,420 87	22,369 38	76,753 21
Total.....	\$66,749 06	\$19,206 81	\$88,532 54	\$282,164 35

NOTE.— For continuation of this table, see page 438.

OTSEGO

Statement of the aggregate valuation of real

CITIES AND TOWNS	Rate of tax per \$1 of assessment, actual rate for cities and average rate for towns	RECEIPTS			
		Liquor licenses	Recording mortgages	Taxes on bank stock	From State for public schools
Burlington.....	.0262		\$49 26		\$2,253 71
Butternuts (including Gilbertville village).....	.0269		17 78		2,522 93
Cherry Valley (including Cherry Valley village).....	.0344	\$618 15	55 79	\$1,026 30	3,637 93
Decatur.....	.0326		18 48		860 69
Edmeston.....	.0214		49 73	1,320 18	4,129 55
Exeter.....	.0293	176 40	70 74		1,749 51
Hartwick.....	.0240		354 62		3,136 09
Laurens (including Laurens village).....	.0286		205 78		2,255 67
Marvland (including Schenevus village).....	.0297	514 50	60 30	760 26	5,224 06
Middlefield.....	.0236	520 63	38 40		3,347 87
Milford (including Milford village).....	.0240		806 13	449 88	3,221 31
Morris (including Morris village).....	.0279		12 36	735 46	3,473 66
New Lisbon.....	.0297		23 28		2,829 72
Oneonta, city.....	.0323	10,024 60	754 62	7,268 50	7,578 53
Oneonta.....	.0235		179 10		2,231 60
Otego (including Otego village).....	.0295		74 66		3,830 15
Otego (including Cooperstown village).....	.0246	2,817 24	498 72	7,197 35	3,132 20
Pittsfield.....	.0219		29 62		1,824 22
Plainfield.....	.0205		5 04		2,013 15
Richfield (including Richfield Springs village).....	.0321	1,210 30	168 90	1,222 20	2,473 12
Roseboom.....	.0280	171 50	14 59		2,319 59
Springfield.....	.0240	520 63	57 12		2,767 91
Unadilla (including Unadilla village).....	.0297		86 10	510 00	4,430 61
Westford.....	.0385		64 86		2,469 91
Worcester.....	.0357		69 64	1,325 46	1,541 12
Total.....		\$16,573 95	\$3,765 62	\$21,815 59	\$75,254 81

PUTNAM

Statement of the aggregate valuation of real

Carmel.....	.0164	\$1,464 70	\$617 84	\$766 48	\$1,291 00
Kent.....	.0207		113 29		1,169 79
Patterson.....	.0200		198 64		2,288 56
Philpottown (including Cold Spring and Nelsonville villages).....	.0251	1,322 95	520 52	807 87	4,250 70
Putnam Valley.....	.0187	169 75	126 51		701 51
Southeast (including Brewster village).....	.0150	1,617 47	827 05	1,602 90	1,949 70
Total.....		\$4,574 87	\$2,403 75	\$3,177 25	\$11,651 26

NOTE.— For conclusion of this table, see page 439.

— Concluded

and personal estate in Otsego county, etc.

CITIES AND TOWNS	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources, including licenses, fees and water rents	Aggregate			
Burlington.....		\$2,302 97			
Butternuts (including Gilberts-village village).....	\$87 00	2,627 71	\$14,050		
Cherry Valley (including Cherry Valley village).....	95 00	5,433 17	35,000		
Decatur.....		879 17			
Edmeston.....		5,499 46	4,000		
Exeter.....		1,996 65			
Hartwick.....		3,490 71			
Laurens (including Laurens village).....	490 65	2,952 10			
Maryland (including Schenectady village).....		6,559 12	26,700		
Middlefield.....		3,906 90	1,000		
Milford (including Milford village).....	129 63	4,606 95	8,200		
Morris (including Morris village).....	1,048 10	5,289 58	12,000		
New Lisbon.....		2,853 00			
Oneonta, city.....	6,074 22	31,700 47	223,081		
Oneonta.....		2,410 70			
Otego (including Otego village).....	68 80	3,973 61	10,600		
Otego (including Cooperstown village).....	5 00	13,650 51	93,100		
Pittsfield.....		1,853 84			
Plainfield.....		2,018 19			
Richfield (including Richfield Springs village).....	44 45	5,118 97	73,000		
Roseboom.....		2,505 68			
Springfield.....		3,345 66			
Unadilla (including Unadilla village).....		5,026 71	2,250		
Westford.....		2,534 77	5,950		
Worcester.....		2,936 22	6,500		
Total.....	\$8,042 85	\$125,452 82	\$515,431		
		County.....	140,000	\$25,200	
			\$655,431	\$25,200	

— Concluded

and personal estate in Putnam county, etc.

Carmel.....		\$4,140 02			
Kent.....		1,283 08			
Patterson.....		2,487 10			
Philipstown (including Cold Spring and Nelsonville villages).....	\$2 00	6,904 04	\$31,800		\$29,394
Putnam Valley.....		997 77	5,594		
Southeast (including Brewster village).....	3,823 60	9,820 72	45,000		
Total.....	\$3,825 60	\$25,632 73	\$132,394		
		County.....	129,000		
			\$261,394		\$29,394

RENSSELAER

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several cities and

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of cor- porations and special fran- chises	Equalized value of real estate, including village property, real estate of cor- porations and special fran- chises
Berlin	35,921	1,480	\$465,878	\$497,680
Brunswick	27,773	3,010	1,805,371	1,928,607
East Greenbush	14,194	1,559	1,538,350	1,725,527
Grafton	27,680	984	347,927	385,442
Hoosick (including Hoosick Falls vil- lage)	38,650	8,003	4,075,179	4,459,534
Nassau (including Nassau village) ..	26,089	2,205	725,498	845,477
North Greenbush	12,274	1,383	895,582	934,466
Petersburg	25,516	1,238	432,778	485,435
Pittsford (including Valley Falls vil- lage)	40,297	2,887	2,174,302	2,217,144
Poestenkill	19,114	1,134	347,669	371,402
Rensselaer, city	1,303	11,210	6,259,455	6,849,823
Sand lake	23,522	2,140	775,191	880,518
Schaghticoke (including Schaghti- coke village)	30,542	2,711	3,223,954	3,287,478
Schodack (including Castleton vil- lage)	37,038	4,647	3,337,513	3,565,335
Stephentown	34,109	1,287	429,236	506,803
Troy, city	5,964	75,488	59,989,694	57,882,906
Total	399,986	121,330	\$86,823,577	\$86,823,577

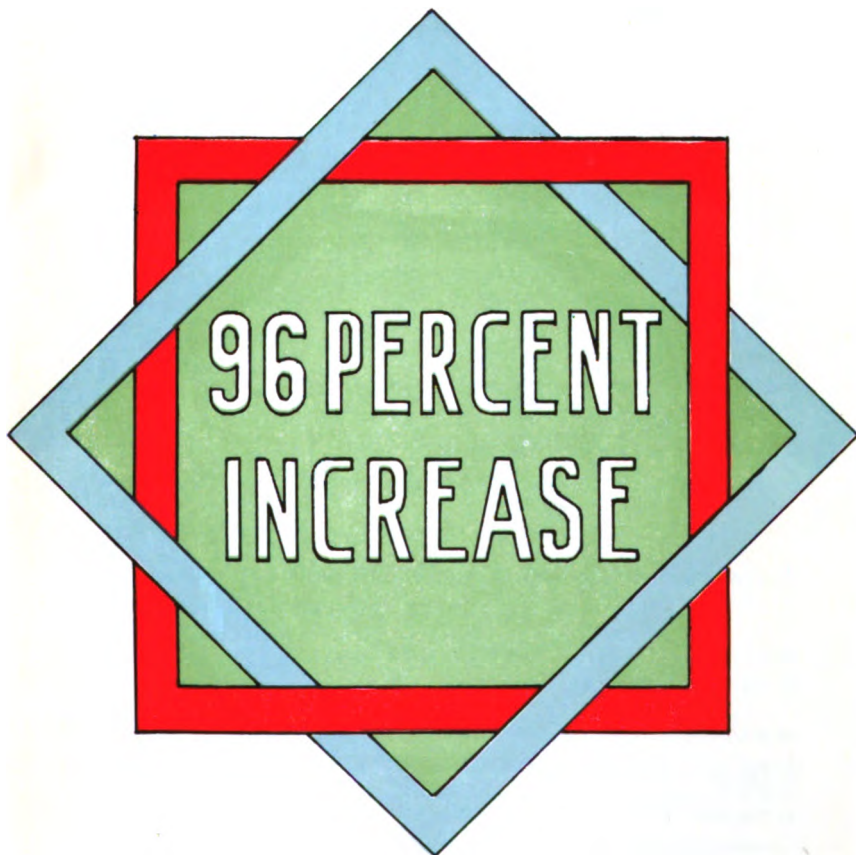
ROCKLAND

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns

Clarkstown (including Upper Nyack village)	13,540	7,931	\$7,182,852	\$6,818,994
Haverstraw (including Haverstraw and West Haverstraw villages) ..	10,781	9,266	3,904,113	6,241,967
Orangetown (including Grand View, Nyack, Piermont and South Nyack villages)	12,768	13,601	11,208,197	11,223,466
Ramapo (including Hilburn, Spring Valley and Suffern villages)	10,540	12,384	11,419,800	8,880,649
Stony Point	15,401	3,721	1,367,100	1,816,986
Total	63,030	46,903	\$35,082,062	\$35,082,062

NOTE.—For continuation of this table, see page 441.

**WHAT ONE VILLAGE OF NEW YORK STATE DID IN
1918 IN ASSESSING REAL ESTATE**



**The Village of Stamford, Delaware County, Increased Its Real Estate
Assessment from \$558,466 in 1917 to \$1,098,134 in 1918**

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking towns of Rensselaer county for the year 1918

CITIES AND TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessments under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	TAXES
				Amount for State purposes
Berlin	84	\$11,070	\$46,005	\$543 47
Brunswick	84	44,450		2,107 71
East Greenbush	80	17,600		1,862 10
Grafton	81			411 75
Hoosick (including Hoosick Falls village)	82	92,795	366,766	4,863 01
Nassau (including Nassau village)	77	6,000		909 59
North Greenbush	86	23,750		1,023 61
Petersburg	80	11,300		530 64
Pittstown (including Valley Falls village)	88	28,050		2,398 42
Poestenkill	84			396 75
Rensselaer, city	82	130,000	79,162	7,456 18
Sandlake	79			940 61
Schaghticoke (including Schaghticoke village)	88	32,125		3,546 15
Schodack (including Castleton village)	84	24,050	44,913	3,834 35
Stephentown	76	6,940		548 80
Troy, city	93	1,204,937	3,315,983	63,120 43
Total		\$1,633,067	\$3,852,829	\$94,493 57

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking of Rockland county for the year 1918

Clarkstown (including Upper Nyack village)	92	\$36,400		\$8,848 21
Haverstraw (including Haverstraw and West Haverstraw villages)	54	31,200	\$348,871	8,225 79
Orangetown (including Grand View, Nyack, Piermont and South Nyack villages)	87	41,000	269,496	14,538 95
Ramapo (including Hilburn, Spring Valley and Suffern villages)	112	59,000	247,303	11,538 33
Stony Point	66			2,345 17
Total		\$167,600	\$865,670	\$45,496 45

NOTE.— For continuation of this table, see page 442.

RENSSELAER*Statement of the aggregate valuation of real*

CITIES AND TOWNS	TAXES — (Continued)			
	Amount for court and stenog- rapher's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Berlin.....	\$44 16	\$72 10	\$3,524 77	
Brunswick.....	171 24	279 64	14,329 00	
East Greenbush.....	151 29	247 05	11,950 15	
Grafton.....	33 45	54 63	2,576 51	
Hoosick (including Hoosick Falls village).....	395 10	645 20	30,975 92	
Nassau (including Nassau village) ..	73 90	120 68	6,762 42	
North Greenbush.....	83 16	135 81	6,861 33	
Petersburg.....	43 11	70 40	2,924 37	
Pittstown (including Valley Falls village).....	194 86	318 21	15,134 37	
Poestenkill.....	32 23	52 64	3,726 46	
Rensselaer, city.....	605 78	989 24	52,447 23	\$128,895 41
Sandlake.....	76 42	124 80	6,034 36	
Schaghticoke (including Schaghti- coke village).....	288 11	470 48	20,756 77	
Schodack (including Castleton vil- lage).....	311 52	508 72	21,220 13	
Stephentown.....	44 59	72 81	3,673 99	
Troy, city.....	5,128 25	8,374 47	384,923 57	896,720 01
Total.....	\$7,677 17	\$12,536 88	\$587,821 35	\$1,025,615 42

ROCKLAND*Statement of the aggregate valuation of real*

Clarkstown (including Upper Nyack village).....	\$1,129 73	\$1,173 93	\$46,272 27	
Haverstraw (including Haverstraw and West Haverstraw villages).....	1,050 26	1,091 35	40,519 63	
Orangetown (including Grand View, Nyack, Piermont and South Nyack villages).....	1,856 32	1,923 95	71,601 17	
Ramapo (including Hilburn, Spring Valley and Suffern villages).....	1,473 20	1,530 84	57,104 60	
Stony Point.....	299 43	311 15	12,002 09	
Total.....	\$5,808 94	\$6,036 22	\$227,499 76	

NOTE.— For continuation of this table, see page 443.

— Continued

and personal estate in Rensselaer county, etc.

CITIES AND TOWNS	TAXES — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Berlin.....	\$6,159 82		\$7,676 71	\$18,021 03
Brunswick.....	8,443 55		6,777 63	32,108 77
East Greenbush.....	5,747 13		9,427 59	28,385 31
Grafton.....	3,733 49		2,720 96	9,530 79
Hoosick (including Hoosick Falls village).....	16,914 50	\$31,906 25	34,364 30	120,064 28
Nassau (including Nassau village).....	8,653 72	3,356 31	9,083 75	28,960 37
North Greenbush.....	3,646 20		5,507 94	17,258 05
Petersburg.....	4,263 23		3,901 27	11,733 02
Pittsford (including Valley Falls village).....	9,175 03	1,509 75	10,611 90	39,342 54
Poestenkill.....	4,113 04		3,995 45	12,316 57
Rensselaer, city.....			55,094 80	245,488 64
Sandlake.....	7,120 55		5,649 05	19,945 79
Schaghticoke (including Schaghticoke village).....	11,612 07	2,512 71	13,338 90	52,525 19
Schodack (including Castleton vil- lage).....	11,664 39	6,093 87	21,695 46	65,328 44
Stephentown.....	5,991 17		4,124 55	14,455 91
Troy, city.....			439,183 85	1,797,450 58
Total.....	\$107,237 89	\$45,378 89	\$633,154 11	\$2,513,915 28

— Continued

and personal estate in Rockland county, etc.

Clarkstown (including Upper Nyack village).....	\$34,629 19	\$9,991 63	\$42,168 49	\$144,213 45
Haverstraw (including Haverstraw and West Haverstraw villages).....	23,781 21	46,782 09	46,060 18	167,510 51
Orangetown (including Grand View, Nyack, Piermont and South Nyack villages).....	48,764 24	90,005 90	108,780 95	337,476 48
Ramapo (including Hilburn, Spring Valley and Suffern villages).....	39,698 24	219,942 24	12,392 97	343,680 42
Stony Point.....	20,780 40		20,819 77	56,558 01
Total.....	\$167,653 28	\$366,721 86	\$230,222 36	\$1,049,438 87

NOTE.— For continuation of this table, see page 444.

RENSSELAER*Statement of the aggregate valuation of real*

CITIES AND TOWNS	Rate of tax per \$1 of assessment, actual rate for cities and average rate for towns	RECEIPTS			
		Liquor licensees	Recording mortgages	Taxes on bank stock	From State for public schools
Berlin.....	.0377		\$21 56	\$460 04	\$2,878 54
Brunswick.....	.0173	\$1,500 00	71 88		1,981 41
East Greenbush.....	.0188	350 00	178 14		1,107 70
Grafton.....	.0273		5 47		1,496 14
Hoosick (including Hoosick Falls village).....	.0288	6,503 75	239 69	3,667 66	8,560 39
Nassau (including Nassau village).....	.0395	595 00	153 89		2,722 86
North Greenbush.....	.0187	350 00	53 75		1,043 01
Petersburg.....	.0264		18 33		1,910 99
Pittstown (including Valley Falls village).....	.0177	1,432 50	79 01		2,964 85
Poestenkill.....	.0354	350 00	16 66		1,233 79
Rensselaer, city.....	.0412	11,037 38	627 66	791 62	7,841 82
Sandlake.....	.0257	1,350 00	47 60		2,031 40
Schaghticoke (including Schaghticoke village).....	.0161	884 37	51 46		2,805 20
Schodack (including Castleton village).....	.0194	2,243 75	437 40	449 14	3,019 40
Stephentown.....	.0331	350 00	23 41		2,582 81
Troy, city.....	.02819	103,709 08	2,301 67	33,159 83	45,369 83
Total.....		\$130,655 83	\$4,327 57	\$38,528 29	\$89,550 14

ROCKLAND*Statement of the aggregate valuation of real*

Clarkstown (including Upper Nyack village).....	.0199	\$5,838 19	\$1,116 12		\$3,900 42
Haverstraw (including Haverstraw and West Haverstraw villages).....	.0425	6,353 49	771 39	\$3,488 71	7,291 03
Orangetown (including Grand View, Nyack, Piermont and South Nyack villages).....	.0300	11,156 21	2,001 89	2,694 96	12,577 61
Ramapo (including Hilburn, Spring Valley and Suffern villages).....	.0299	8,162 55	2,522 18	2,473 02	6,744 33
Stony Point.....	.0413	2,597 58	150 22		3,063 03
Total.....		\$34,108 02	\$6,561 80	\$8,656 69	\$33,576 42

NOTE.— For conclusion of this table, see page 445.

— Concluded

and personal estate in Rensselaer county, etc.

CITIES AND TOWNS	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources, including licenses, fees and water rents	Aggregate			
Berlin.....		\$3,360 14	\$6,000	\$400	
Brunswick.....		3,553 29			
East Greenbush.....		1,635 84	18,244		
Grafton.....		1,501 61			
Hoosick (including Hoosick Falls village).....		18,971 49	96,000		
Nassau (including Nassau village).....	\$1,321 35	4,793 10	10,900	407	
North Greenbush.....		1,446 76			
Petersburg.....		1,929 32			
Pittstown (including Valley Falls village).....		4,476 36			
Poestenkill.....		1,600 45			
Rensselaer, city.....	11,736 50	32,034 97	507,648		\$2,297
Sandlake.....		3,429 00			
Schaghticoke (including Schaghticoke village).....	958 99	4,700 02	6,175		
Schodack (including Castleton village).....	84 29	6,233 98	112,100		
Stephentown.....		2,956 22			
Troy, city.....	411,113 78	595,654 19	4,320 047		100,684
Total.....	\$425,214 01	\$688,276 74	\$5,077,114	\$807	
		County.....	1,325,000	258,343	
			\$6,402,114	\$259,150	\$102,981

— Concluded

and personal estate in Rockland county, etc.

Clarkstown (including Upper Nyack village).....		\$10,854 73		\$7,366	
Haverstraw (including Haverstraw and West Haverstraw villages).....	\$844 60	18,749 22	\$35,000	16,108	
Orangetown (including Grand View, Nyack, Piermont and South Nyack villages).....	1,338 13	29,768 80	350,500		\$7,803
Ramapo (including Hilburn, Spring Valley and Suffern villages).....	11,002 63	30,904 71	126,436		
Stony Point.....		5,810 83	16,000	8,693	
Total.....	\$13,185 36	\$96,088 29	\$527,936	\$32,167	
		County.....	363,000	8,000	
			\$890,936	\$40,167	\$7,803

SAINT LAWRENCE

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns

CITY AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of corporations and special franchises	Equalised value of real estate, including village property, real estate of corporations and special franchises
Brasher	55,495	2,270	\$1,156,861	\$1,123,351
Canton (including Canton and Rensselaer Falls villages)	63,319	6,777	4,441,677	4,410,986
Clare	61,461	358	331,840	333,283
Clifton	95,219	1,423	672,842	660,628
Colton	158,075	1,362	1,186,013	1,126,588
De Kalb (including Richville village)	50,317	2,795	1,664,167	1,671,285
De Peyster	26,666	911	639,543	635,042
Edwards (including Edwards village)	31,911	1,307	817,762	830,803
Fine	105,383	1,579	729,315	732,468
Fowler	34,465	1,493	1,045,595	1,015,299
Gouverneur (including Gouverneur village)	42,609	6,016	3,178,280	3,303,696
Hammond (including Hammond village)	36,718	1,685	1,120,022	1,164,527
Heron (including Hermon village)	33,455	1,595	789,510	783,954
Hopkinton	114,208	1,511	904,040	877,890
Lawrence	28,483	1,782	776,745	771,337
Lisbon	64,872	3,120	2,055,860	2,041,466
Louisville	34,007	1,476	717,677	712,633
Macomb	38,153	1,204	619,682	615,333
Madrid	32,142	1,471	937,963	931,410
Massena (including Massena village)	30,434	7,090	5,073,357	5,038,608
Morristown (including Morristown village)	27,944	1,785	1,214,210	1,205,765
Norfolk	34,303	2,840	1,750,587	1,758,142
Ogdensburg, city	2,143	14,338	5,745,830	5,879,973
Oswegatchie (including Heuvelton village)	39,491	2,393	1,752,445	1,740,288
Parishville	61,158	1,678	571,635	555,117
Piercefield	68,379	1,303	669,560	713,437
Pierrepont	37,252	1,579	711,762	723,102
Pitcairn	37,743	755	246,860	222,501
Potadam (including Norwood and Potadam villages)	59,747	9,098	4,860,650	4,826,976
Rossie	22,771	932	365,330	362,777
Russell	58,791	1,806	831,425	825,567
Stockholm	54,996	2,655	1,155,170	1,147,113
Waddington (including Waddington village)	33,072	1,904	1,021,777	1,014,617
Total	1,675,182	90,291	\$49,755,992	\$49,755,992

NOTE.—For continuation of this table, see page 447.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking and city of St. Lawrence county for the year 1918

CITY AND TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessments under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	TAXES
				Amount for State purposes
Brasber.....	90	\$10,850	\$31,188	\$1,501 03
Canton (including Canton and Rensselaer Falls villages).....	88	124,625	442,918	6,412 36
Clare.....	87			429 27
Clifton.....	89	3,700		855 66
Colton.....	92	11,100		1,465 35
De Kalb (including Richville village).....	87	28,770		2,189 69
De Peyster.....	88	32,960		860 39
Edwards (including Edwards village).....	86	2,750	32,385	1,115 34
Fine.....	87	9,250		955 34
Fowler.....	90	5,300		1,314 54
Gouverneur (including Gouverneur village).....	84	189,850	547,217	5,204 54
Hammond (including Hammond village).....	84	29,470	50,000	1,602 28
Hermion (including Hermion village).....	88	10,850	56,767	1,096 87
Hopkinton.....	90	18,700		1,154 82
Lawrence.....	88	28,000		1,029 55
Lisbon.....	88	104,070		2,763 47
Louisville.....	88	16,850		939 59
Macomb.....	88	3,000		796 43
Madrid.....	88	90,525	58,065	1,391 05
Massena (including Massena village).....	88	135,400	92,172	6,782 89
Morristown (including Morristown village).....	88	46,750	39,379	1,663 97
Norfolk.....	87		32,994	2,307 00
Ogdensburg, city.....	85	295,060	716,176	8,875 93
Oswegatchie (including Heuvelton village).....	88	30,900	53,325	2,349 98
Parishville.....	90	53,060		783 34
Piercefield.....	82	11,950		934 31
Pierrepont.....	86	2,250		934 26
Pitcairn.....	97	2,100		289 29
Potsdam (including Norwood and Potsdam villages).....	88	174,500	542,131	7,140,16
Rossie.....	88	800		468 29
Russell.....	88	7,600		1,073 12
Stockholm.....	88	31,600	36,273	1,564 91
Waddington (including Waddington village).....	88	83,630		1,414 55
Total.....		\$1,596,210	\$2,730,990	\$60,659 57

NOTE.— For continuation of this table, see page 448.

SAINT LAWRENCE

Statement of the aggregate valuation of real

CITY AND TOWNS	TAXES — (Continued)			
	Amount for court and stenog- rapher's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Brashear.....	\$81 90	\$199 13	\$4,165 85	.....
Canton (including Canton and Ren- selaer Falls villages).....	349 87	850 74	18,101 46	.....
Clare.....	23 42	56 95	1,324 89	.....
Clifton.....	46 68	113 52	2,493 96	.....
Colton.....	79 95	194 40	3,908 67	.....
De Kalb (including Richville village)	119 47	290 51	6,485 27	.....
De Peyster.....	46 95	114 15	2,176 90	.....
Edwards (including Edwards village)	60 84	147 96	3,534 19	.....
Fine.....	52 13	126 75	2,419 50	.....
Fowler.....	71 72	174 41	3,883 08	.....
Gouverneur (including Gouverneur village).....	283 96	690 50	13,878 76	.....
Hammond (including Hammond vil- lage).....	87 42	212 58	4,588 45	.....
Hermion (including Hermion village)	59 84	145 52	2,881 88	.....
Hopkinton.....	63 02	153 22	3,670 02	.....
Lawrence.....	56 18	136 59	3,590 73	.....
Lisbon.....	150 78	366 62	8,781 82	.....
Louisville.....	51 22	124 66	3,939 37	.....
Macomb.....	43 46	105 67	2,718 63	.....
Madrid.....	75 89	184 55	3,954 41	.....
Massena (including Massena village)	370 19	899 89	17,745 04	.....
Morristown (including Morristown village).....	90 69	220 77	5,027 05	.....
Norfolk.....	125 88	306 07	6,155 45	.....
Ogdensburg, city.....	484 36	1,177 62	26,766 53	\$80,719 97
Oswegatchie (including Heuvelton village).....	128 22	311 78	6,635 54	.....
Parishville.....	42 81	104 08	2,602 78	.....
Piercesfield.....	50 98	123 95	2,575 25	.....
Pierrepont.....	50 98	123 94	3,067 69	.....
Pitcairn.....	15 79	38 38	756 60	.....
Potadam (including Norwood and Potadam villages).....	389 55	947 32	19,033 47	.....
Rossie.....	25 55	62 13	1,498 64	.....
Russell.....	58 61	142 38	3,099 94	.....
Stockholm.....	85 39	207 63	4,988 14	.....
Waddington (including Waddington village).....	77 19	187 68	4,250 69	.....
Total.....	\$3,800 89	\$9,242 05	\$200,700 65	\$80,719 97

NOTE.— For continuation of this table, see page 449.

— Continued

and personal estate in St. Lawrence county, etc.

CITY AND TOWNS	TAXES — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Brasher.....	\$13,774 75		\$11,817 03	\$31,539 69
Canton (including Canton and Rensselaer Falls villages).....	27,470 02	\$16,002 90	41,616 11	110,893 46
Clare.....	5,262 39		1,248 80	8,345 72
Clifton.....	2,590 30		9,281 64	15,381 76
Cotton.....	12,653 40		8,423 25	26,730 02
De Kalb (including Richville village).....	16,591 83	1,395 83	12,914 31	39,986 91
De Peyster.....	8,240 81		3,569 59	15,008 79
Edwards (including Edwards village).....	5,725 71	2,114 78	10,302 60	23,001 62
Fine.....	8,470 90		9,604 15	21,628 77
Fowler.....	9,443 68		8,519 86	23,407 29
Gouverneur (including Gouverneur village).....	18,670 88	20,000 55	43,383 17	102,112 36
Hammond (including Hammond village).....	15,161 61	1,334 75	9,765 81	32,752 90
Heron (including Hermon village).....	9,903 46	3,001 67	7,553 57	24,642 81
Hopkinton.....	7,987 71		5,113 33	18,142 12
Lawrence.....	9,112 92		7,625 88	21,551 85
Lisbon.....	20,586 37		14,185 63	46,834 69
Louisville.....	9,881 08		6,524 58	21,460 50
Macomb.....	7,213 49		5,089 39	15,947 07
Madrid.....	14,788 44		6,033 67	26,428 01
Masena (including Masena village).....	33,252 76	32,029 72	53,103 30	144,183 79
Morristown (including Morristown village).....	14,880 28	3,184 38	12,789 64	37,856 78
Norfolk.....	22,397 49		15,831 80	47,123 69
Ogdensburg, city.....			65,811 09	183,635 50
Oswegatchie (including Heuvelton village).....	9,398 97	1,787 77	11,607 39	32,219 65
Pariabville.....	7,507 52		7,657 53	18,698 06
Piercefield.....	9,602 47		15,111 30	28,398 26
Pierrepont.....	9,013 64		5,652 28	18,842 79
Pitcairn.....	4,054 85		3,611 25	8,766 16
Potsdam (including Norwood and Potsdam villages).....	26,796 71	35,157 58	41,000 23	130,465 02
Rossie.....	5,332 97		3,771 93	11,159 51
Russell.....	11,092 30		5,962 98	21,420 33
Stockholm.....	13,344 62		6,964 66	27,155 35
Waddington (including Waddington village).....	7,624 03	2,437 82	9,138 52	25,130 48
Total.....	\$397,829 36	\$118,537 75	\$480,371 47	\$1,360,860 71

NOTE.—For continuation of this table, see page 450.

SAINT LAWRENCE

Statement of the aggregate valuation of real

CITY AND TOWNS	Rate of tax per \$1 of assess- ment, actual rate for cities and aver- age rate for towns	RECEIPTS			
		Liquor licenses	Record- ing mort- gages	Taxes on bank stock	From State for public schools
Brasher.....	.0270	\$1,531 24	98 36	\$311 88	\$6,194 45
Canton (including Canton and Rensselaer Falls villages).....	.0227	156 80	456 07	4,429 19	9,340 06
Clare.....	.0251		55 35		465 16
Clifton.....	.0227	392 00	113 59		1,308 67
Colton.....	.0223		85 90		2,866 41
De Kalb (including Richville vil- lage).....	.0236		100 68		4,566 36
De Peyster.....	.0223		42 93		1,217 48
Edwards (including Edwards vil- lage).....	.0280		9 52	323 85	2,493 34
Fine.....	.0292		11 95		2,898 12
Fowler.....	.0222		37 84		2,386 27
Gouverneur (including Gouver- neur village).....	.0303	161 70	164 27	5,472 17	2,276 69
Hammond (including Hammond village).....	.0284		79 16	500 00	2,494 76
Hermion (including Hermion vil- lage).....	.0307		43 77	561 77	2,947 67
Hopkinton.....	.0196		127 96		2,121 37
Lawrence.....	.0267		77 46		2,607 28
Lisbon.....	.0216	49 00	123 32		5,144 02
Louisville.....	.0292		37 56		2,329 38
Macomb.....	.0256		65 79		2,493 16
Madrid.....	.0266		63 01	580 65	3,332 68
Massena (including Massena vil- lage).....	.0276	137 20	233 04	921 72	7,874 48
Morristown (including Morristown village).....	.0300		110 39	393 79	3,405 60
Norfolk.....	.0269	85 75	106 49	329 94	3,262 63
Ogdensburg, city.....	.0291	15,485 63	894 05	7,161 76	9,418 53
Oswegatchie (including Heuvelton village).....	.0180	602 12		533 25	3,648 87
Parishville.....	.0299		99 94		3,549 97
Piercefield.....	.0416		66 88		1,354 22
Pierrepont.....	.0263		44 55		2,924 13
Pittsain.....	.0352	171 50	22 11		1,406 06
Potsdam (including Norwood and Potsdam villages).....	.0259	19 60	308 23	5,421 31	6,322 36
Rossie.....	.0304	373 62	11 22		1,892 31
Russell.....	.0255	49 00	47 64		5,001 92
Stockholm.....	.0228		93 05	362 73	4,024 34
Waddington (including Wadding- ton village).....	.0227		62 49		2,750 88
Total.....		\$19,305 16	\$3,894 57	\$27,304 01	\$116,335 12

NOTE.— For conclusion of this table, see page 451.

— Concluded

and personal estate in St. Lawrence county, etc.

CITY AND TOWNS	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources, including licenses, fees and water rents	Aggregate			
Brasher.....		\$8,135 93			
Canton (including Canton and Rensselaer Falls villages).....	\$853 66	15,235 77	\$76,200		
Clare.....		520 51			
Clifton.....		1,814 26			
Colton.....		2,951 31	2,700		
De Kalb (including Richville village).....	48 00	4,717 04		\$900	
De Peyster.....		1,260 41	10,000	2,150	
Edwards (including Edwards village).....	581 31	3,398 02	11,000		
Fine.....		2,900 07			
Fowler.....		2,424 11			
Gouverneur (including Gouverneur village).....	1,163 35	9,232 18	35,200		
Hammond (including Hammond village).....	2 50	3,076 42	24,000		
Hermon (including Hermon village).....	162 07	3,715 28	8,000		
Hopkinton.....		2,249 83			
Lawrence.....		2,684 74			
Lisbon.....		5,316 34		1,325	
Louisville.....		2,366 94	1,500	2,451	
Macomb.....		2,558 95			
Madrid.....		3,976 34	23,000		
Massena (including Massena village).....	2,113 68	11,280 12	231,700		
Morristown (including Morristown village).....	1,004 42	4,914 20	15,000		
Norfolk.....		3,884 81	25,550		
Ogdensburg, city.....	19,254 51	52,214 48	372,650		
Oswegatchie (including Heuvelton village).....	174 10	5,048 84	119,300		
Pariahville.....		3,649 91			
Piercefield.....		1,421 10	20,000	1,375	
Pierrepont.....		2,968 68	1,325		
Pittsain.....		1,659 67			
Potsdam (including Norwood and Potsdam villages).....	1,199 13	13,270 63	73,700		
Rosie.....		2,207 15			
Russell.....		5,098 56	9,400		
Stockholm.....		4,480 12			
Waddington (including Waddington village).....	703 57	3,516 94	4,455		
Total.....	\$27,260 30	\$194,149 16	\$1,064,680		
		County.....	380,176		
			\$1,444,856	\$3,101	

SARATOGA

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several cities and

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of corporations and special franchises	Equalized value of real estate, including village property, real estate of corporations and special franchises
Ballston (including part of Ballston Spa village).....	17,685	2,464	\$1,735,251	\$1,464,332
Charlton.....	19,186	1,080	532,860	469,505
Clifton Park.....	28,896	2,391	1,582,716	1,215,750
Corinth (including Corinth village).....	38,190	2,661	2,031,870	3,203,671
Day.....	42,212	541	105,917	117,519
Edinburg.....	38,893	785	129,753	185,061
Galway (including Galway village).....	27,750	1,278	439,390	424,604
Greenfield.....	42,696	1,642	617,841	881,381
Hadley.....	23,344	689	308,630	451,014
Half Moon.....	17,495	403	1,881,640	1,910,822
Malta.....	16,907	1,298	870,984	745,500
Mechanicville, city.....	640	8,208	2,979,600	3,570,455
Milton (including part of Ballston Spa village).....	22,099	5,702	1,959,395	1,726,429
Moreau (including South Glens Falls village).....	24,880	3,240	2,867,810	3,436,497
Northumberland.....	20,081	1,120	622,034	631,681
Providence.....	27,431	512	178,746	178,492
Saratoga Springs, city.....	14,550	13,792	9,444,597	7,646,934
Saratoga (including Schuylerville and Victory villages).....	23,781	3,814	1,455,959	1,478,529
Stillwater (including Stillwater village).....	24,792	4,785	2,070,422	1,938,271
Waterford (including Waterford village).....	3,000	5,487	2,113,063	2,221,125
Wilton.....	21,109	1,090	604,146	635,042
Total.....	494,977	62,982	\$34,532,614	\$34,532,614

SCHENECTADY

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns

Duanesburg.....	\$42,945	2,280	1,495,889	\$1,479,875
Glenville (including Scotia village).....	29,185	6,538	4,406,366	4,607,320
Niakyuna.....	7,629	2,607	2,101,891	2,261,524
Princetown.....	14,414	621	378,976	374,861
Rotterdam.....	21,139	6,198	3,081,951	3,426,559
Schenectady, city.....	5,081	80,381	65,905,961	65,220,895
Total.....	120,393	98,625	77,371,034	\$77,371,034

NOTE.— For continuation of this table, see page 453.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking towns of Saratoga county for the year 1918

CITIES AND TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessments under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	TAXES
				Amount for State purposes
Ballston (including part of Ballston Spa village).....	71	\$19,850		\$2,138 40
Charlton.....	68	9,100		689 57
Clifton Park.....	80	35,910		1,803 38
Corinth (including Corinth village).....	37	18,000	\$74,918	4,641 76
Day.....	54			1,699 30
Edinburg.....	42			266 63
Galway (including Galway village).....	62	2,950		616 02
Greenfield.....	42	3,520		1,274 96
Hadley.....	41			649 82
Half Moon.....	59	1,150		2,754 75
Malta.....	70			1,074 11
Mechanicville, city.....	50	23,100	255,776	5,177 56
Milton (including part of Ballston Spa village).....	68	12,800	436,250	2,505 87
Moreau (including South Glens Falls village).....	50		53,004	4,951 28
Northumberland.....	59	2,000		913 00
Providence.....	60	750		258 25
Saratoga Springs, city.....	74	241,675	205,803	11,365 84
Saratoga (including Schuylerville and Victory villages).....	59	16,750	90,340	2,154 38
Stillwater (including Stillwater village).....	64	3,400		2,797 54
Waterford (including Waterford village).....	57	14,500		3,221 07
Wilton.....	57	2,800		919 00
Total.....		\$408,255	\$1,116,091	\$50,342 51

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking and city of Schenectady county for the year 1918

Duanesburg.....	70	\$19,208		\$2,181 06
Glenville (including Scotia village).....	66			6,703 41
Niagara.....	64	16,110		3,313 90
Princeton.....	70	1,700		547 87
Rotterdam.....	62	6,000		4,994 09
Schenectady, city.....	70	620,300	\$680,423	95,794 53
Total.....		\$663,318	\$680,423	\$113,534 86

NOTE.— For continuation of this table, see page 454.

SARATOGA

Statement of the aggregate valuation of real

CITIES AND TOWNS	TAXES — (Continued)			
	Amount for court and stenog- rapher's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Ballston (including part of Ballston Spa. village).....	\$107 40	\$283 72	\$11,082 30	.....
Charlton.....	34 63	91 49	3,974 90	.....
Clifton Park.....	90 57	239 26	10,201 33	.....
Corinth (including Corinth village).....	233 12	615 84	25,228 40	.....
Day.....	8 50	22 47	924 90	.....
Edinburg.....	13 39	35 38	1,528 91	.....
Galway (including Galway village).....	30 94	81 72	3,372 50	.....
Greenfield.....	64 03	169 15	6,913 99	.....
Hadley.....	32 64	86 22	3,604 30	.....
Half Moon.....	138 35	385 49	14,905 96	.....
Malta.....	53 94	142 52	5,875 71	.....
Mechanicville, city.....	260 03	686 93	30,964 73	\$50,165 23
Milton (including part of Ballston Spa. village).....	125 85	332 44	15,063 61	.....
Moreau (including South Glens Falls village).....	248 67	656 02	26,687 12	.....
Northumberland.....	45 85	121 14	5,130 14	.....
Providence.....	12 97	34 26	1,473 80	.....
Saratoga Springs, city.....	570 63	1,507 95	59,050 83	172,536 12
Saratoga (including Schuylerville and Victory villages).....	108 20	285 83	11,890 46	.....
Stillwater (including Stillwater vil- lage).....	140 50	371 16	15,500 42	.....
Waterford (including Waterford vil- lage).....	161 77	427 35	18,104 01	.....
Wilton.....	46 16	121 93	4,963 14	.....
Total.....	\$2,528 34	\$6,679 17	\$277,001 52	\$322,794 35

SCHENECTADY

Statement of the aggregate valuation of real

Duanesburg.....	\$112 95	\$289 37	\$5,167 89	.....
Glenville (including Scotia village).....	247 09	889 37	15,831 73	.....
Niskayuna.....	171 59	430 67	7,850 91	.....
Princetown.....	28 37	72 69	1,267 98	.....
Rotterdam.....	258 60	662 59	11,832 15	.....
Schenectady, city.....	4,960 30	12,709 49	226,963 82	\$321,471 66
Total.....	\$5,878 90	\$15,063 18	\$268,994 48	\$321,471 66

NOTE.— For continuation of this table, see page 455.

— Continued
and personal estate in Saratoga county, etc.

CITIES AND TOWNS	TAXES — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Ballston (including part of Ballston Spa. village).....	\$12,053 55	\$8,986 71	\$18,431 20	\$53,893 24
Charlton.....	6,984 90		3,010 44	14,765 93
Clifton Park.....	10,614 04		8,802 97	31,751 55
Corinth (including Corinth village).....	15,877 69	19,074 20	35,777 67	101,443 49
Day.....	2,351 87		1,817 21	5,294 27
Edinburg.....	3,557 52		2,839 77	8,241 61
Galway (including Galway village).....	7,981 92	147 39	5,189 09	17,419 59
Greenfield.....	8,744 74		8,266 88	25,433 75
Hadley.....	6,490 80		1,956 55	12,530 33
Half Moon.....	13,860 42		5,139 24	37,194 22
Malta.....	11,623 65		5,780 50	24,509 83
Mechanicville, city.....			75,004 00	162,261 48
Milton (including part of Ballston Spa. village).....	17,549 84	26,962 98	34,301 70	96,842 24
Moreau (including South Glens Falls village).....	17,575 24	23,365 83	30,961 64	94,396 70
Northumberland.....	6,769 77		5,033 34	18,013 24
Providence.....	4,610 77		769 07	7,159 12
Saratoga Springs, city.....			75,859 75	320,891 32
Saratoga (including Schuylerville and Victory villages).....	17,510 81	12,601 26	16,941 68	61,492 62
Stillwater (including Stillwater vil- lage).....	14,680 17	4,003 50	10,567 65	46,060 94
Waterford (including Waterford vil- lage).....	87,856 40	17,181 02	30,731 57	107,663 19
Wilson.....	6,130 82		3,702 37	15,893 43
Total.....	\$222,614 27	\$112,322 84	\$370,664 19	\$1,265,277 19

— Continued
and personal estate in Schenectady county, etc.

Duanesburg.....	\$16,208 56		\$10,437 46	\$34,447 29
Glenville (including Scotia village).....	12,128 00	\$36,789 06	72,990 66	146,720 34
Niskayuna.....	13,339 63		19,069 73	44,185 43
Princeton.....	7,596 65		3,499 25	13,042 81
Rochester.....	28,611 12		65,337 52	111,746 08
Schenectady, city.....			861,870 89	2,023,770 69
Total.....	\$78,883 97	\$36,789 08	\$1,023,305 51	\$2,373,912 64

Note. — For continuation of this table, see page 456.

SARATOGA

Statement of the aggregate valuation of real

CITIES AND TOWNS	Rate of tax per \$1 of assessment, actual rate for cities and average rate for towns	RECEIPTS			
		Liquor licenses	Recording mortgages	Taxes on bank stock	From State for public schools
Ballston (including part of Ballston Spa village).....	.0305		\$131 20		\$3,190 54
Charlton.....	.0272		21 92		1,941 11
Clifton Park.....	.0196	\$1,176 00	70 45		1,830 59
Corinth (including Corinth village).....	.0494		2,384 36	\$749 18	4,806 31
Day.....	.0499	177 63			1,362 80
Edinburg.....	.0635		49 98		1,767 97
Galway (including Galway village).....	.0383		16 48		3,312 09
Greenfield.....	.0409		60 12		3,368 08
Hadley.....	.0415	171 50	8 87		1,147 46
Half Moon.....	.0187	404 25	75 22		1,485 15
Malta.....	.0281		36 77		2,031 44
Mechanicville, city.....	.0462	8,672 39	125 51	2,557 76	9,376 97
Milton (including part of Ballston Spa village).....	.0491	3,933 60	909 25	4,362 50	6,419 03
Moreau (including South Glens Falls village).....	.0329	1,033 90	1,379 72	530 04	3,164 65
Northumberland.....	.0288		52 17		1,668 04
Providence.....	.0398		13 66		909 54
Saratoga Springs, city.....	.0424	14,968 86	579 12	2,058 03	11,597 53
Saratoga (including Schuylerville and Victory villages).....	.0417	2,621 50	58 87	903 40	3,728 51
Stillwater (including Stillwater village).....	.0231	2,461 03	49 72		1,379 98
Waterford (including Waterford village).....	.0506	3,744 82	142 08		3,859 31
Wilton.....	.0261	171 50	35 00		1,368 96
Total.....		\$39,536 98	\$6,200 47	\$11,160 91	\$68,916 66

SCHENECTADY

Statement of the aggregate valuation of real

Duanesburg.....	.0221		\$96 71		\$3,184 71
Glenville (including Scotia village).....	.0330		649 19		6,910 96
Niakayuna.....	.0208	\$1,225 00	424 25		1,107 65
Princetown.....	.0342		25 38		1,095 29
Rotterdam.....	.0361	5,190 62	796 40		1,965 81
Schenectady, city.....	.0294	119,768 12	5,392 26	\$6,804 24	56,477 48
Total.....		\$126,183 74	\$7,384 19	\$6,804 24	\$70,741 90

NOTE.—For conclusion of this table, see page 457.

— Concluded

and personal estate in Saratoga county, etc.

CITIES AND TOWNS	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources, including licenses, fees and water rents	Aggregate			
Ballston (including part of Ballston Spa village).....	\$3,353 91	\$6,675 65	\$82,000		
Charlton.....		1,863 03			
Clifton Park.....		3,077 04			
Corinth (including Corinth village).....	8 00	7,747 85	32,000	\$875	
Day.....		1,540 43			
Edinburg.....		1,817 95			
Galway (including Galway village).....		8,329 17			
Greenfield.....		3,428 20	2,000		
Hadley.....		1,327 83		800	
Half Moon.....		1,964 62			
Malta.....		2,068 21	3,300	4,486	
Mechanicville, city.....	37,273 97	58,006 60	234,662		\$18,545
Milton (including part of Ballston Spa village).....	10,061 74	25,686 12	231,000		
Moreau (including South Glens Falls village).....	1,132 33	7,240 64	187,500	2,000	
Northumberland.....		1,720 21		1,364	
Providence.....		923 20			
Saratoga Springs, city.....		29,203 54	414,000		
Saratoga (including Schuylerville and Victory villages).....	3,373 70	10,690 98	21,500		
Stillwater (including Stillwater village).....	105 00	3,995 73	16,000	500	
Waterford (including Waterford village).....	127 97	7,874 18	33,838		
Wilton.....		1,575 46	50,842		
Total.....	\$55,441 62	\$181,256 64	\$1,308,637	\$10,025	
		County....	155,000	27,037	
			\$1,463,637	\$37,062	\$18,545

— Concluded

and personal estate in Schenectady county, etc.

Duanesburg.....		\$3,281 42		\$1,500	
Glenville (including Scotia village).....	\$1,933 45	9,493 60	\$377,200	1,800	\$14,722
Niskayuna.....		2,756 90			
Princtown.....		1,120 67	1,500	500	
Rotterdam.....		7,952 83	55,676		
Schenectady, city.....	1,631,550 55	1,819,992 65	4,660,871	\$1,990,000	280,027
Total.....	\$1,633,484 00	\$1,844,598 07	\$5,095,147		
		County....	819,000		
			\$5,914,147	\$1,993,800	\$294,749

SCHOHARIE

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns

TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of cor- porations and special fran- chises	Equalized value of real estate, including village property, real estate of cor- porations and special fran- chises
Blenheim.....	\$19,432	530	212,938	\$214,481
Broome.....	27,586	756	284,845	274,739
Carlisle.....	21,212	963	591,910	578,800
Cobleskill (including Cobleskill vil- lage).....	19,287	3,870	2,618,631	2,654,496
Conesville.....	22,464	681	289,205	287,659
Esperance (including Esperance vil- lage).....	11,875	970	657,531	615,567
Fulton.....	35,399	1,350	539,289	526,535
Gilboa.....	35,870	1,420	614,139	595,069
Jefferson.....	27,071	1,181	462,519	462,941
Middleburg (including Middleburg village).....	27,736	2,252	1,081,007	1,095,777
Richmondville (including Rich- mondville village).....	18,724	1,469	971,441	966,249
Schoharie (including Schoharie vil- lage).....	18,202	2,438	1,086,245	1,129,872
Seward.....	21,563	1,380	703,602	691,202
Sharon (including Sharon Springs village).....	24,140	1,781	1,308,831	1,326,712
Summit.....	21,727	1,046	398,200	379,049
Wright.....	17,788	926	465,525	466,949
Total.....	\$371,065	23,005	12,265,858	\$12,265,859

NOTE.— For continuation of this table, see page 459.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking of Schoharie county for the year 1918

TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessments under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	TAXES
				Amount for State purposes
Blenheim.....	79	\$13,625		\$274 46
Broome.....	82	1,000		325 30
Carlisle.....	80	18,620		718 82
Cobleskill (including Cobleskill village).....	78	95,200	\$275,563	3,280 44
Conesville.....	80	3,400		350 20
Esperance (including Esperance village).....	85	15,948		752 88
Fulton.....	81	5,550		630 79
Gilboa.....	82	13,780		733 34
Jefferson.....	79	9,750		567 90
Middleburg (including Middleburg village).....	78	28,575	100,122	1,348 37
Richmondville (including Richmondville village).....	80	15,800	75,201	1,177 65
Schoharie (including Schoharie village).....	76	38,975	58,661	1,401 00
Seward.....	81	7,650		830 54
Sharon (including Sharon Springs village).....	78	48,450	41,166	1,648 22
Summit.....	81	9,450		460 19
Wright.....	79	4,200		565 26
Total.....		\$329,973	\$550,713	\$15,083 36

NOTE.— For continuation of this table, see page 460.

SCHOHARIE

Statement of the aggregate valuation of real

TOWNS	TAXES — (Continued)			
	Amount for court and stenog- rapher's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Blenheim.....	\$19 75	\$36 41	\$1,056 66	
Broome.....	23 41	43 16	1,252 37	
Carlisle.....	51 73	95 37	2,767 43	
Cobleskill (including Cobleskill vil- lage).....	236 76	436 42	12,664 28	
Conesville.....	25 22	46 46	1,343 27	
Esperance (including Esperance vil- lage).....	54 19	99 89	2,898 56	
Fulton.....	45 83	83 69	2,428 53	
Gilboa.....	52 80	97 30	2,823 33	
Jefferson.....	40 87	75 35	2,186 40	
Middleburg (including Middleburg village).....	97 06	173 89	5,191 20	
Richmondville (including Rich- mondville village).....	84 77	156 24	4,533 93	
Schoharie (including Schoharie vil- lage).....	100 83	185 88	5,393 83	
Seward.....	60 43	111 39	3,232 19	
Sharon (including Sharon Springs village).....	118 63	218 68	6,345 61	
Summit.....	33 13	61 05	1,771 71	
Wright.....	40 69	75 00	2,176 25	
Total.....	\$1,090 10	\$2,001 18	\$58,070 55	

NOTE.— For continuation of this table, see page 461.

— Continued

and personal estate in Schoharie county, etc.

TOWNS	TAXES — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Blenheim.....	\$2,525 15		\$1,776 75	\$5,689 18
Broome.....	4,171 21		2,730 64	8,546 09
Carthage.....	9,697 76		3,797 03	17,128 14
Cobleskill (including Cobleskill vil- lage).....	14,901 15	\$12,878 67	25,565 45	69,972 17
Conesville.....	3,367 49		2,276 35	7,413 99
Esperance (including Esperance vil- lage).....	6,018 64	521 83	4,716 63	15,062 62
Fulton.....	8,655 31		4,692 22	16,536 37
Gilboa.....	8,102 89		4,613 20	16,422 86
Jefferson.....	7,059 40		6,614 00	16,543 92
Middleburg (including Middleburg village).....	14,643 68	5,277 80	10,588 42	37,325 42
Richmondville (including Rich- mondville village).....	3,772 79	3,042 31	6,496 36	19,264 05
Schoharie (including Schoharie vil- lage).....	10,387 82	5,226 11	11,642 54	34,338 01
Seward.....	6,353 98		3,182 61	13,780 14
Sharon (including Sharon Springs village).....	8,896 89	6,648 60	10,589 31	34,465 94
Summit.....	3,539 46		5,599 15	11,464 69
Wright.....	5,899 19		3,440 29	12,196 68
Total.....	\$117,992 81	\$33,595 32	\$108,320 95	\$336,150 27

NOTE.— For continuation of this table, see page 462.

SCHOHARIE

Statement of the aggregate valuation of real

TOWNS	Rate of tax per \$1 of assess- ment, actual rate for cities and aver- age rate for towns	RECEIPTS			
		Liquor licenses	Record- ing mort- gages	Taxes on bank stock	From State for public schools
Blenheim.....	.0251		\$0 78		\$1,724 23
Broome.....	.0298		24 38		2,436 77
Carlisle.....	.0285		15 37		1,094 82
Cobleskill (including Cobleskill vil- lage).....	.0257		76 28	\$2,755 63	4,198 74
Conesville.....	.0253		14 97		2,084 47
Esperance (including Esperance village).....	.0223		37 90		1,218 96
Fulton.....	.0302		15 05		3,008 12
Gilboa.....	.0261		57 96		3,118 49
Jefferson.....	.0350		20 93		3,179 83
Middleburg (including Middleburg village).....	.0336		32 72	1,001 22	2,990 18
Richmondville (including Rich- mondville village).....	.0193	\$339 50	19 65	752 00	2,042 45
Schoharie (including Schoharie vil- lage).....	.0305	1,345 87	31 86	586 61	2,393 43
Seward.....	.0193		27 53		1,661 58
Sharon (including Sharon Springs village).....	.0253	678 95	38 08	411 66	2,871 05
Summit.....	.0288		38 38		2,498 61
Wright.....	.0259	169 75	12 92		1,708 10
Total.....		\$2,534 07	\$464 76	\$5,507 12	\$38,219 83

NOTE.— For conclusion of this table, see page 463.

— **Concluded**
and personal estate in Schoharie county, etc.

TOWNS	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources, including licenses, fees and water rents	Aggregate			
Blenheim		\$1,725 01			
Broome		2,461 15	\$1,000		
Carlisle		1,110 19			
Cobleskill (including Cobleskill village)	\$820 66	7,851 31	172,490		
Conesville		2,099 44		\$850	
Esperance (including Esperance village)	16 70	1,273 56			
Fulton		2,023 18		4,885	
Gilboa		8,176 45		800	
Jefferson		2,200 75	4,300	150	
Middleburg (including Middleburg village)	57 09	4,071 21	3,800		
Richmondville (including Richmondville village)	464 15	3,617 75	7,000		
Schoharie (including Schoharie village)	134 43	4,492 20	49,045		
Seward		1,689 11		1,020	
Sharon (including Sharon Springs village)	17 00	4,016 74	31,720		
Summit		2,536 90			
Wright		1,890 77		615	
Total	\$1,510 03	\$48,235 81	\$269,265	\$3,320	
		County	54,100	3,000	
			\$828,425	\$11,320	

SCHUYLER

*Statement of the aggregate valuations, real and personal, amount
funds, and tax rates in the several towns*

TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of cor- porations and special fran- chises	Equalized value of real estate, including village property, real estate of cor- porations and special fran- chises
Catharine (including Odessa village)	19,058	1,192	\$553,626	\$555,236
Cayuta.....	12,338	346	275,947	265,680
Dix (including Watkins village)....	20,515	3,568	1,843,983	1,849,347
Hector (including Burdett village)...	63,975	3,548	1,990,949	2,002,757
Montour (including Montour Falls village).....	10,947	1,676	1,057,223	1,060,298
Orange.....	32,058	982	252,420	243,028
Reading.....	16,785	1,385	846,237	848,698
Tyrone.....	23,371	1,257	460,892	462,233
Total.....	199,051	13,954	\$7,287,277	\$7,287,277

SENECA

*Statement of the aggregate valuations, real and personal, amount
funds, and tax rates in the several towns*

Covert (including Interlaken village)	19,200	1,863	\$1,541,986	\$1,348,664
Fayette.....	34,010	2,640	2,510,549	2,597,843
Junius.....	16,500	942	773,610	701,681
Lodi.....	21,600	1,399	1,266,113	1,094,350
Ovid (including Ovid village).....	18,700	1,744	1,770,475	1,548,507
Romulus.....	23,500	2,098	1,421,600	1,374,253
Seneca Falls (including Seneca Falls village).....	14,500	7,631	4,522,018	5,033,742
Tyre.....	18,600	895	661,290	578,383
Varick.....	19,992	1,273	1,043,470	995,615
Waterloo (including Waterloo vil- lage).....	13,000	4,764	2,960,262	3,198,335
Total.....	199,602	25,249	\$18,471,373	\$18,471,373

NOTE.— For continuation of this table, see page 465.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking of Schuylar county for the year 1918

TOWNS	Rate of equalisation used by board of supervisors in equalising real estate assessments under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	TAXES
				Amount for State purposes
Catharine (including Odessa village)	72	\$13,600		\$781 65
Cayuta	75	1,350		366 93
Dix (including Watkins village)	72	34,100	\$175,573	2,588 09
Hector (including Burdett village)	72	20,650		2,780 42
Montour (including Montour Falls village)	72	17,550	36,385	1,481 10
Orange	75	1,530		335 78
Reading	72	38,000		1,218 44
Tyrone	72	4,550		641 42
Total		\$131,330	\$211,958	\$10,193 31

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking of Seneca county for the year 1918

Covert (including Interlaken village)	84	\$39,700		\$1,664 97
Fayette	71	9,675		3,129 95
Junius	81	3,000		847 76
Lodi	85	12,815		1,325 05
Ovid (including Ovid village)	84	28,320	\$39,000	1,893 15
Romulus	76	11,850		1,666 54
Seneca Falls (including Seneca Falls village)	66	90,900	337,367	6,148 72
Tyre	84	6,000		703 01
Warick	77	1,000		1,195 62
Waterloo (including Waterloo village)	68	64,100	67,676	3,904 25
Total		\$267,380	\$444,043	\$22,479 02

NOTE.— For continuation of this table, see page 466.

SCHUYLER

Statement of the aggregate valuation of real

TOWNS	TAXES — (Continued)			
	Amount for court and stenog- rapher's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Catharine (including Odessa village)	\$38 50	\$143 73	\$2,926 92	.....
Cayuta.....	18 07	67 47	1,378 68	.....
Dix (including Watkins village)....	127 48	475 90	9,724 39	.....
Hector (including Burdett village)....	136 96	511 27	10,446 92	.....
Montour (including Montour Falls village).....	72 96	272 35	5,564 96	.....
Orange.....	16 54	61 74	1,262 66	.....
Reading.....	60 62	224 05	4,578 05	.....
Tyrone.....	31 60	117 94	2,410 03	.....
Total.....	\$502 13	\$1,874 45	\$38,302 52	.....

SENECA

Statement of the aggregate valuation of real

Covert (including Interlaken village)	\$69 54	\$306 16	\$8,969 84	.....
Fayette.....	130 72	575 54	18,338 58	.....
Junius.....	35 41	155 89	3,273 80	.....
Lodi.....	55 34	248 05	5,362 97	.....
Ovid (including Ovid village).....	79 07	348 11	8,142 91	.....
Romulus.....	69 60	306 44	6,897 76	.....
Seneca Falls (including Seneca Falls village).....	256 80	1,130 63	37,760 36	.....
Tyre.....	29 36	129 27	2,440 31	.....
Varick.....	49 93	219 85	5,075 74	.....
Waterloo (including Waterloo vil- lage).....	163 06	717 92	16,109 22	.....
Total.....	\$938 83	\$4,133 46	\$108,341 49	.....

Note.— For continuation of this table, see page 000.

— Continued

and personal estate in Schuyler county, etc.

TOWNS	TAXES — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Catharine (including Odessa village)	\$532 46	\$1,700 00	\$8,408 55	\$14,541 81
Cayuta	247 81		1,254 00	3,332 96
Dix (including Watkins village)	1,761 90	29,902 77	21,617 88	66,196 82
Hector (including Burdett village)	1,883 16	3,194 88	16,378 65	37,832 26
Montour (including Montour Falls village)	1,003 70	12,014 61	11,755 40	32,165 68
Orange	235 07		3,809 13	5,729 32
Reading	825 05		3,974 74	10,899 85
Tyrene	433 75		5,474 63	9,199 87
Total	\$6,922 96	\$46,812 26	\$74,672 98	\$179,281 07

— Continued

and personal estate in Seneca county, etc.

Covert (including Interlaken village)	\$10,973 85	\$4,022 28	\$9,367 30	\$35,373 94
Fayette	30,045 79		10,451 67	57,672 25
Junius	6,418 09		3,973 93	14,697 48
Lodi	11,181 14		8,209 52	26,347 67
Ovid (including Ovid village)	11,645 24	3,555 13	13,999 56	39,633 19
Romulus	8,414 09		7,852 28	25,206 71
Seneca Falls (including Seneca Falls village)	22,075 00	64,658 15	43,926 09	175,956 75
Tyre	5,547 81		3,657 68	13,507 44
Varick	7,600 58		5,278 65	19,420 37
Waterloo (including Waterloo village)	6,886 27	41,021 64	32,517 02	101,319 98
Total	\$120,780 46	\$118,257 20	\$139,204 32	\$509,184 78

NOTE.— For continuation of this table, see page 000.

SCHUYLER

Statement of the aggregate valuation of real

TOWNS	Rate of tax per \$1 of assessment, actual rate for cities and average rate for towns	RECEIPTS			
		Liquor licenses	Recording mortgages	Taxes on bank stock	From State for public schools
Catharine (including Odesa village).....	.0256		\$124 51		\$3,139 01
Cayuta.....	.0120		88 05		588 23
Dix (including Watkins village).....	.0352		126 83	\$1,755 78	5,502 92
Hector (including Burdett village).....	.0185		264 18		6,195 01
Montour (including Montour Falls village).....	.0299		146 79	363 85	1,673 87
Orange.....	.0225		35 41		2,931 45
Reading.....	.0123		74 04		1,063 16
Tyrone.....	.0195		30 67		2,515 12
Total.....			\$985 48	\$2,119 58	\$23,608 77

SENECA

Statement of the aggregate valuation of real

Covert (including Interlaken village).....	.0223	\$12 13	\$231 13		\$4,397 84
Fayette.....	.0228	1,088 21	213 54		2,381 02
Junius.....	.0189		71 51		921 69
Lodi.....	.0206		145 05		1,415 06
Ovid (including Ovid village).....	.0220		227 02	\$390 00	3,088 69
Romulus.....	.0175	14 52	217 70		1,761 02
Seneca Falls (including Seneca Falls village).....	.0381	5,870 30	303 03	3,373 67	5,557 37
Tyre.....	.0202		25 61		928 92
Varick.....	.0185		174 65		1,216 35
Waterloo (including Waterloo village).....	.0335	3,232 90	483 24	676 76	4,189 83
Total.....		\$10,218 10	\$2,092 48	\$4,440 43	\$25,857 79

NOTE.— For conclusion of this table, see page 000.

— Concluded

and personal estate in Schuylar county, etc.

TOWNS	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources, including licenses, fees and water rents	Aggregate			
Catharine (including Odessa village).....		\$3,263 52			
Cayuta.....		671 28			
Dix (including Watkins village)...	\$21,500 06	28,885 54	\$131,490		\$9,796
Heeter (including Burdett village)...		6,459 19			
Montour (including Montour Falls village).....	1,918 70	4,103 21	17,700		
Orange.....		2,966 86			
Reading.....		1,137 20			
Tyrone.....		2,545 79	500	\$321	
Total.....	\$23,418 76	\$50,032 59	\$149,690	\$321	
		County.....	38,000	7,140	
			\$187,690	\$7,461	\$9,796

— Concluded

and personal estate in Seneca county, etc.

Covert (including Interlaken village).....		\$4,641 10	\$21,500		
Fayette.....		3,632 77			
Junius.....		993 20			
Lodi.....		1,560 11	11,550		
Ovid (including Ovid village).....		3,705 71	9,000		
Romulus.....		1,993 24		\$396	
Seneca Falls (including Seneca Falls village).....	\$9,411 75	24,516 12	267,439		\$26,108
Tyre.....		954 53			
Variak.....		1,391 00	8,500	225	
Waterloo (including Waterloo village).....	43 45	8,626 22	212,499		
Total.....	\$9,455 20	\$52,064 00	\$530,438		
		County.....	169,282		
			\$699,770	\$621	\$26,108

STEUBEN

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several cities and

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of corporations and special franchises	Equalized value of real estate, including village property, real estate of corporations and special franchises
Addison (including Addison village)	16,500	2,160	\$1,066,885	\$1,024,479
Avoca (including Avoca village)....	21,300	2,108	1,464,110	1,362,879
Bath (including Bath and Savona villages).....	57,100	8,172	3,507,744	3,555,453
Bradford.....	14,500	629	272,866	288,846
Cameron.....	27,700	957	607,759	667,979
Campbell.....	24,999	1,106	752,780	827,268
Canisteo (including Canisteo village)	32,200	3,304	1,534,931	1,555,807
Caton.....	22,700	1,053	546,000	553,424
Cohocton (including Cohocton village)	34,600	3,103	1,723,340	1,690,432
Corning, city.....	1,792	13,459	9,497,457	8,840,782
Corning.....	22,000	2,580	1,162,524	1,218,966
Dansville.....	32,000	1,269	958,907	1,029,122
Erwin (including Painted Post village)	23,300	2,469	1,904,191	2,019,360
Freemont.....	19,600	812	527,572	566,202
Greenwood.....	24,700	1,142	553,091	542,529
Hartsville.....	23,200	638	252,301	255,732
Hornby.....	25,200	842	379,046	411,671
Hornell, city.....	1,536	14,352	7,685,400	7,620,581
Hornellsville (including Arkport village)	26,200	2,053	1,638,945	1,525,624
Howard.....	34,900	1,386	656,410	666,328
Jasper.....	31,300	1,253	620,857	651,000
Lindley.....	23,000	1,181	509,571	546,884
Prattsburg (including Prattsburg village)	30,600	1,798	894,860	949,218
Pulteney.....	19,600	1,335	697,582	731,451
Rathbone.....	20,600	869	685,015	728,626
Thurston.....	22,000	855	391,265	371,799
Trousdale.....	36,700	1,532	559,553	607,673
Tuscarora.....	22,400	955	448,480	492,917
Urbana (including Hammondsport village)	25,200	3,006	1,650,641	1,691,690
Wayland (including Wayland village)	23,400	3,099	1,785,424	1,830,040
Wayne.....	12,400	686	389,987	390,947
West Union.....	23,900	885	375,836	413,075
Wheeler.....	27,900	892	614,308	659,290
Woodhull (including Woodhull village)	33,600	1,510	670,451	687,206
Total.....	837,627	83,630	\$46,977,089	\$46,977,089

NOTE.— For continuation of this table, see page 000.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking towns of Steuben county for the year 1918

CITIES AND TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessments under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	TAXES
				Amount for State purposes
Addison (including Addison village)	95	\$24,500	\$453,379	\$1,244 02
Avoca (including Avoca village)	98	33,850	69,200	1,666 41
Bath (including Bath and Savona villages)	90	125,700	236,569	4,365 59
Bradford	85	2,590		350 27
Cameron	83	1,500		793 95
Campbell	82	11,500		904 85
Canisteo (including Canisteo village)	90	15,350	82,419	1,863 30
Caton	90			650 32
Cohocton (including Cohocton village)	93	34,000	41,483	2,045 05
Corning, city	98	211,900	200,279	10,735 86
Corning	87	2,975		1,449 14
Danville	85	50,700		1,280 59
Erwin (including Painted Post village)	86	2,850		2,398 00
Freemont	85	4,700		677 06
Greenwood	93	200	31,883	642 04
Hartsville	90			303 29
Hornby	82			480 20
Hornell, city	92	149,800	669,900	9,215 14
Hornellsville (including Arkport village)	98	5,200		1,815 45
Howard	90	5,300	29,733	795 34
Jasper	87	5,050		779 04
Lindley	85	5,000		654 50
Prattsburg (including Prattsburg village)	86	7,700	66,060	1,134 85
Pulteney	87	10,500		870 91
Rathbone	86	1,000		862 91
Thurston	96	700		441 76
Troupsburg	84			720 65
Tuscarora	83	2,900		588 00
Urbana (including Hammondsport village)	89	412,050	111,294	2,495 13
Wayland (including Wayland village)	89	63,800	113,500	2,245 97
Wayne	91	1,000		464 82
West Union	83			480 88
Wheeler	85	3,100		785 55
Woodhull (including Woodhull village)	80			814 97
Total		\$1,195,425	\$1,805,699	\$67,129 30

NOTE.— For continuation of this table, see page 000.

STEUBEN

Statement of the aggregate valuation of real

CITIES AND TOWNS	TAXES — (Continued)			
	Amount for court and stenog- rapher's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Addison (including Addison village)	\$51 96	\$228 75	\$4,997 03	
Avoca (including Avoca village)...	69 18	304 59	6,653 60	
Bath (including Bath and Savona villages).....	182 32	802 75	17,535 93	
Bradford.....	14 63	64 41	1,406 94	
Cameron.....	33 16	145 99	3,189 19	
Campbell.....	41 55	182 92	3,996 12	
Canisteo (including Canisteo village)	77 83	342 62	7,454 54	
Caton.....	27 42	120 69	2,636 36	
Cohocton (including Cohocton vil- lage).....	85 41	376 05	8,214 68	
Corning, city.....	448 38	1,974 12	43,124 32	\$117,490 24
Corning.....	60 52	266 47	5,820 97	
Danville.....	53 49	235 46	5,143 96	
Erwin (including Painted Post vil- lage).....	100 19	441 11	9,636 07	
Freemont.....	28 28	124 50	2,719 61	
Greenwood.....	26 88	118 36	2,585 40	
Hartsville.....	12 67	55 76	1,218 23	
Hornby.....	20 39	89 78	1,961 08	
Hornell, city.....	384 86	1,694 49	37,015 80	122 572.93
Hornellsville (including Arkport vil- lage).....	75 82	333 82	7,292 40	
Howard.....	33 22	146 24	3,194 72	
Jasper.....	32 50	143 06	3,125 23	
Lindley.....	27 34	120 35	2,629 01	
Prattsburg (including Prattsburg village).....	47 40	208 67	4,558 49	
Pulteney.....	36 74	161 80	3,534 44	
Rathbone.....	36 04	158 68	3,466 20	
Thurston.....	18 45	81 23	1,774 48	
Troupsburg.....	30 10	132 52	2,894 78	
Tuscarora.....	24 56	108 13	2,361 92	
Urbana (including Hammondsport village).....	104 20	458 81	10,022 55	
Wayland (including Wayland vil- lage).....	93 81	412 99	9,021 69	
Wayne.....	19 41	85 48	1,867 11	
West Union.....	20 46	90 08	1,967 76	
Wheeler.....	32 81	144 45	3,155 43	
Woodhull (including Woodhull vil- lage).....	34 04	149 86	3,273 65	
Total.....	\$2,386 02	\$10,504 99	\$229,479 69	\$240,063 17

NOTE — For continuation of this table, see page 000.

— Continued

and personal estate in Steuben county, etc.

CITIES AND TOWNS	Taxes — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Addison (including Addison village)	\$5,504 50	\$7,766 17	\$14,919 40	\$34,711 83
Avoca (including Avoca village)...	18,505 25	3,973 00	12,465 25	43,627 28
Bath (including Bath and Savona villages).....	29,686 18	28,883 97	12,518 53	93,975 27
Bradford.....	2,975 05	2,818 48	7,629 78	15,158 90
Cameron.....	7,318 71	3,677 90	5,151 17	19,023 00
Campbell.....	8,656 39	11,564 20	20,116 22	56,930 40
Canisteo (including Canisteo village)	15,481 69	4,894 59	18,028 85	52,759 15
Caton.....	6,830 59	8,438 42	92,903 11	266,676 02
Cohocton (including Cohocton vil- lage).....	15,570 69	10,109 54	30,806 40	76,476 63
Corning, city.....	13,099 76	5,406 66	21,946 23	40,552 65
Corning.....	9,826 07	11,737 67	24,454 70	58,631 38
Danville.....	9,862 74	6,250 10	4,037 95	13,837 50
Erwin (including Painted Post vil- lage).....	6,250 10	5,320 02	6,886 52	15,580 82
Freemont.....	5,502 13	5,502 13	2,773 63	9,865 71
Greenwood.....	4,953 24	3,314 37	92,000 00	262,883 22
Hartsville.....	17,443 19	2,115 65	9,833 10	38,009 43
Hornby.....	7,363 11	6,921 46	18,454 09	32,738 66
Hornell, city.....	8,332 42	5,716 48	18,127 73	32,176 63
Hornellville (including Arkport vil- lage).....	8,847 72	5,204 99	17,483 91	31,536 62
Howard.....	9,700 26	1,800 00	11,093 14	28,542 81
Jasper.....	6,746 02	6,602 12	17,961 03	31,309 17
Lindley.....	6,567 08	4,516 63	15,607 54	26,690 25
Prattburg (including Prattburg village).....	5,169 73	3,166 10	10,651 75	18,987 58
Pulteney.....	8,046 15	7,665 12	19,489 32	35,200 59
Rathbone.....	5,995 78	4,052 18	13,130 57	23,178 53
Thurston.....	13,082 04	14,221 19	21,763 85	62,147 77
Troupsburg.....	11,584 66	8,013 36	17,099 22	48,471 70
Tuscarora.....	7,061 01	1,986 93	11,484 76	20,531 69
Urbana (including Hammondsport village).....	5,097 55	3,208 70	10,874 43	19,180 68
Wayland (including Wayland vil- lage).....	7,673 41	7,258 59	21,530 10	36,462 50
Wayne.....	9,282 90	716 09	7,258 59	21,530 10
West Union.....	7,673 41	7,258 59	21,530 10	36,462 50
Wheeler.....	9,282 90	716 09	7,258 59	21,530 10
Woodhull (including Woodhull vil- lage).....	9,282 90	716 09	7,258 59	21,530 10
Total.....	\$303,336 14	\$99,229 72	\$458,040 01	\$1,400,169 04

NOTE.— For continuation of this table, see page 000.

STEUBEN

Statement of the aggregate valuation of real

CITIES AND TOWNS	Rate of tax per \$1 of assessment, actual rate for cities and average rate for towns	RECEIPTS			
		Liquor licenses	Recording mortgages	Taxes on bank stock	From State for public schools
Addison (including Addison village).....	.0318	\$1,387 92	\$77 25	\$1,523 79	\$3,528 22
Avoca (including Avoca village).....	.0291		108 71	692 60	2,916 80
Bath (including Bath and Savona villages).....	.0258	95 85	309 40	2,365 69	8,583 85
Bradford.....	.0277	171 50	11 90		979 77
Cameron.....	.0248		95 43		2,285 00
Campbell.....	.0248		91 47		1,992 26
Canisteo (including Canisteo village).....	.0367		298 26	824 19	5,540 03
Caton.....	.0277		25 98		2,002 06
Cohocton (including Cohocton village).....	.0309		171 20	414 82	1,886 21
Corning, city.....	.0258	\$4,153 65	813 38	2,002 79	14,286 26
Corning.....	.0264		291 24		2,718 80
Danesville.....	.0217		89 23		1,894 68
Erwin (including Painted Post village).....	.0307		338 97		1,114 23
Freemont.....	.0259		67 05		1,628 70
Greenwood.....	.0281		18 09	318 83	2,594 43
Hartsville.....	.0391		56 48		1,292 07
Hornby.....	.0282		86 24		2,119 93
Hornell, city.....	.0321	15,270 22	710 70	6,699 01	10,825 61
Hornellsville (including Arkport village).....	.0236		283 11	297 33	2,288 14
Howard.....	.0278		73 41		2,582 85
Jasper.....	.0289		22 45		2,184 17
Lindley.....	.0339		43 47		2,084 16
Prattsburg (including Prattsburg village).....	.0316		55 83	660 60	4,877 86
Pulteney.....	.0259		29 23		2,204 71
Rathbone.....	.0227	171 50	139 23		2,015 80
Thurston.....	.0271		8 07		1,640 43
Troupsburg.....	.0348		50 62		2,529 02
Tuscarora.....	.0290		18 88		1,846 94
Urbana (including Hammondsport village).....	.0301	3,240 12	152 71	1,112 94	6,999 52
Wayland (including Wayland village).....	.0262		117 80	1,135 01	3,582 79
Wayne.....	.0296		27 02		799 74
West Union.....	.0289		9 46		1,865 92
Wheeler.....	.0279	31 85	34 68		1,869 05
Woodhull (including Woodhull village).....	.0321		70 08		3,784 38
Total.....		\$34,522 31	\$4,567 34	\$18,057 01	\$111,885 09

NOTE.— For conclusion of this table, see page 475.

— Concluded

and personal estate in Steuben county, etc.

CITIES AND TOWNS	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources, including licenses, fees and water rents	Aggregate			
Addison (including Addison village).....	\$382 34	\$6,960 02	\$1,500		
Avoca (including Avoca village).....	1,206 38	4,921 59	49,800	\$3,310	
Bath (including Bath and Savona villages).....	1,058 40	12,682 89	106,600		
Bradford.....		1,163 17			
Cameron.....		2,421 43		550	
Campbell.....		2,083 73			
Canisteo (including Canisteo village).....	158 00	6,739 51	54,500		
Caton.....		2,028 04		100	
Cohocton (including Cohocton village).....	1,173 27	3,744 61	30,200		
Corning, city.....	47,172 20	78,400 36	266,978		
Corning.....		2,915 04			
Danville.....		1,953 91	6,500		
Erwin (including Painted Post village).....	3,915 65	5,368 95	61,975	800	
Freemont.....		1,745 75	4,000		
Greenwood.....		2,861 75			
Hartsville.....		1,448 58			
Hornby.....		2,158 17			
Hornell, city.....	11,506 34	44,711 86	495,350		
Hornellsville (including Arkport village).....		2,818 58	26,780		
Howard.....		8,026 26			
Jasper.....		2,606 62			
Lindley.....		2,094 63			
Prattsburg (including Prattsburg village).....		5,594 29	4,200	250	
Pulteney.....		2,237 94			
Rathbone.....		2,326 33			
Thurston.....		1,648 50			
Trompsburg.....		3,689 94			
Tuscarora.....		1,867 82			
Urbana (including Hammondsport village).....	1,633 90	12,239 19	33,000		
Wayland (including Wayland village).....	5,995 25	10,830 85	40,600		
Wayne.....		796 76	3,000		
West Union.....		1,366 36			
Wheeler.....		1,925 58			
Woodhull (including Woodhull village).....	60 00	3,914 46			
Total.....	\$74,261 73	\$243,293 48	\$1,274,883	\$4,810	

SUFFOLK

*Statement of the aggregate valuations, real and personal, amount
funds, and tax rates in the several towns*

TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of cor- porations and special fran- chises	Equalised value of real estate, including village property, real estate of cor- porations and special fran- chises
Babylon (including Amityville and Babylon villages)	24,172	11,190	\$7,239,187	\$7,065,605
Brookhaven (including Bellport, Patchogue and Shoreham villages)	138,903	19,591	20,843,236	20,343,266
East Hampton (including part of Sag Harbor village)	57,023	5,164	5,731,095	5,681,095
Huntington (including Northport village)	54,037	13,244	14,493,371	15,073,330
Islip (including Brightwaters and Saltaire villages)	62,531	17,658	23,505,466	23,299,086
Riverhead	40,733	5,730	4,326,575	4,574,770
Shelter Island (including Dering Harbor village)	13,051	1,155	2,082,381	2,032,521
Smithtown	32,897	4,985	5,056,597	5,174,183
Southampton (including Southamp- ton village and part of Sag Harbor village)	79,018	13,453	15,630,446	15,493,908
Southold (including Greenport vil- lage)	29,976	10,008	7,337,880	7,308,470
Total	532,330	104,181	\$106,246,234	\$106,246,234

SULLIVAN

*Statement of the aggregate valuations, real and personal, amount
funds, and tax rates in the several towns*

Bethel	59,528	2,308	\$515,893	\$585,000
Callicoon	35,015	2,066	335,388	310,000
Cochecton	22,985	1,141	439,896	400,000
Delaware	20,293	1,915	448,896	363,000
Fallsburg (including Woodridge village)	48,324	5,760	709,897	820,000
Forestburg	36,435	429	245,562	140,000
Freemont	31,173	1,771	422,737	370,000
Highland	33,050	1,043	172,040	142,000
Liberty (including Liberty village)	48,951	6,339	1,126,658	1,189,350
Lumberland	32,325	806	244,295	210,000
Mamakating (including Wurtsboro village)	61,501	3,104	824,591	790,000
Neversink	45,480	1,861	172,675	210,000
Rockland	53,864	3,803	707,522	805,000
Thompson (including Monticello village)	48,715	4,942	891,235	980,000
Tusten	26,259	901	316,975	260,000
Total	603,898	38,189	\$7,574,350	\$7,574,350

NOTE.— For continuation of this table, see page 477.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking of Suffolk county for the year 1918

TOWNS	Rate of equalisation used by board of supervisors in equalising real estate assessments under section 50 of the Tax Law	Total assessed value of personal property exclusive of bank stock	Assessed value of bank stock	TAXES
				Amount for State purposes
Babylon (including Amityville and Babylon villages).....	65	\$55,500	\$334.096	\$9,814 79
Brookhaven (including Bellport, Patchogue and Shoreham villages).....	65	165,700	441.281	28,266 75
East Hampton (including part of Sag Harbor village).....	64	132,000	198.126	8,012 02
Huntington (including Northport village).....	61	288,850	459.747	21,173 14
Islip (including Brightwater and Saltaire villages).....	64	878,200	382.711	33,322 65
Riverhead.....	60	106,100	124.104	6,451 52
Shelter Island (including Dering Harbor village).....	65	150,100	.....	3,008 27
Smithtown.....	62	184,600	45.667	7,385 86
Southampton (including Southampton village and part of Sag Harbor village).....	64	416,725	406.156	21,929 05
Southold (including Greenport village).....	62	205,650	239.094	10,632 12
Total.....		\$2,583,425	\$2,630.982	\$149,996 17

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking of Sullivan county for the year 1918

Bethel.....	51	\$400	.....	\$1,550 50
Callicoon.....	63	4,350	\$37.131	833 14
Cochecton.....	63	2,625	.....	1,067 04
Delaware.....	74	1,825	76.439	966 88
Fallsburg (including Woodridge village).....	60	4,750	62.707	2,185 54
Forestburg.....	95	3,900	.....	381 43
Freemont.....	65	1,000	.....	983 27
Highland.....	61	2,880	.....	384 02
Liberty (including Liberty village).....	50	23,650	235.688	3,214 64
Lumberland.....	65	80,600	.....	770 20
Mamakating (including Wurtsboro village).....	61	.....	.....	2,093 65
Neversink.....	50	.....	.....	556 60
Rockland.....	76	12,875	130.235	2,167 53
Thompson (including Monticello village).....	54	.....	101.082	2,597 17
Tusten.....	79	3,250	.....	697 72
Total.....		\$142,105	\$643.282	\$20,449 33

NOTE.— For continuation of this table, see page 478.

SUFFOLK

Statement of the aggregate valuation of real

TOWNS	TAXES — (Continued)			
	Amount for court and stenog- rapher's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Babylon (including Amityville and Babylon villages).....	\$827 28	\$1,302 17	\$22,075 43	.....
Brookhaven (including Bellport, Patchogue and Shoreham villages).....	2,382 59	3,750 27	63,577 80	.....
East Hampton (including part of Sag Harbor village).....	675 32	1,062 98	18,020 59	.....
Huntington (including Northport village).....	1,784 67	2,809 14	47,622 76	.....
Islip (including Brightwaters and Saltaire villages).....	2,808 75	4,421 06	74,949 59	.....
Riverhead.....	543 79	855 94	14,510 70	.....
Shelter Island (including Dering Harbor village).....	253 56	399 11	6,766 12	.....
Smithtown.....	622 55	879 91	16,612 22	.....
Southampton (including Southamp- ton village and part of Sag Harbor village).....	1,848 39	2,909 42	49,322 96	.....
Southold (including Greenport vil- lage).....	896 17	1,410 60	23,913 77	.....
Total.....	\$12,643 08	\$19,900 60	\$337,371 94	.....

SULLIVAN

Statement of the aggregate valuation of real

Bethel.....	\$51 83	\$205 83	\$10,409 58	.....
Calboon.....	27 83	110 56	5,589 77	.....
Cochecton.....	35 64	141 53	7,159 47	.....
Delaware.....	32 29	128 31	6,487 32	.....
Fallsburg (including Woodridge vil- lage).....	73 00	290 07	14,663 76	.....
Forestburg.....	12 74	50 62	2,558 83	.....
Freemont.....	32 85	130 48	6,597 12	.....
Highland.....	12 82	50 97	2,576 26	.....
Liberty (including Liberty village).....	107 39	425 90	21,569 57	.....
Lumberland.....	25 73	102 20	5,167 45	.....
Mamakating (including Wurtsboro village).....	60 94	277 84	14,047 78	.....
Neversink.....	18 60	73 86	3,734 22	.....
Rockland.....	72 41	287 65	14,543 45	.....
Thompson (including Monticello village).....	86 76	344 67	17,426 36	.....
Tusten.....	23 31	92 61	4,681 11	.....
Total.....	\$683 14	\$2,713 10	\$137,212 05	.....

NOTE.— For continuation of this table, see page 479.

— Continued

and personal estate in Suffolk county, etc.

TOWNS	TAXES — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Babylon (including Amityville and Babylon villages).....	\$39,306 34	\$57,684 09	\$79,094 75	\$210,166 85
Brookhaven (including Bellport, Patchogue and Shoreham villages).....	143,537 63	52,144 90	124,103 87	417,763 81
East Hampton (including part of Sag Harbor village).....	64,935 63	6,013 16	59,279 35	157,999 06
Huntington (including Northport village).....	94,511 95	22,151 53	121,502 52	311,555 71
Islip (including Brightwaters and Saltaire villages).....	152,514 69	21,760 46	116,052 76	405,829 96
Riverhead.....	55,139 38		49,403 35	126,898 68
Shelter Island (including Dering Harbor village).....	8,691 10	4,000 00	8,929 92	32,048 08
Smithtown.....	36,262 72		27,502 59	89,265 85
Southampton (including Southamp- ton village and part of Sag Harbor village).....	183,594 00	78,610 46	115,927 94	454,142 22
Southold (including Greenport vil- lage).....	59,544 46	23,158 01	75,935 83	195,490 96
Total.....	\$838,093 96	\$265,522 61	\$777,732 88	\$2,401,161 18

— Continued

and personal estate in Sullivan county, etc.

Bethel.....	\$4,795 02		\$8,279 72	\$25,292 48
Callicoon.....	2,473 23		13,570 45	22,604 98
Cochecton.....	2,069 06		6,048 87	16,521 61
Delaware.....	4,698 62		11,292 11	23,605 53
Fallsburg (including Woodridge vil- lage).....	16,791 12	\$4,835 00	32,695 44	71,533 93
Forestburg.....	4,529 92		2,417 46	9,951 00
Freemont.....	5,668 18		8,415 35	21,827 25
Highland.....	2,615 41		4,827 76	10,467 24
Liberty (including Liberty village).....	19,675 19	17,268 50	29,990 89	92,252 08
Lumberland.....	6,576 05		3,714 58	16,356 21
Mamakating (including Wurtsboro village).....	8,657 97	720 00	15,298 85	41,166 03
Neversink.....	4,380 19		6,682 81	15,426 28
Rockland.....	12,172 44		30,410 78	59,654 26
Thompson (including Monticello village).....	20,706 55	17,646 66	30,793 61	89,601 75
Tusten.....	4,025 38		4,409 08	14,096 21
Total.....	\$119,814 33	\$40,470 16	\$208,987 76	\$530,279 87

NOTE. — For continuation of this table, see page 480.

SUFFOLK*Statement of the aggregate valuation of real*

TOWNS	Rate of tax per \$1 of assessment, actual rate for cities and average rate for towns	RECEIPTS			
		Liquor licenses	Recording mortgages	Taxes on bank stock	From State for public schools
Babylon (including Amityville and Babylon villages).....	.0288	\$9,131 31	\$964 85	\$3,340 96	\$8,625 74
Brookhaven (including Bellport, Patchogue and Shoreham villages).....	.0198	17,123 43	8,843 87	4,412 81	12,031 62
East Hampton (including part of Sag Harbor village).....	.0269	9 70	947 16	1,981 26	6,706 21
Huntington (including Northport village).....	.0210	14,199 71	2,902 56	4,597 46	12,856 36
Islip (including Brightwaters and Saltair villages).....	.0166	16,595 88	3,013 89	3,827 11	5,961 29
Riverhead.....	.0286	4,477 76	920 79	1,241 04	5,783 57
Shelter Island (including Derin Harbor village).....	.0143	84 88	84 88	.....	1,107 15
Smithtown.....	.0170	3,848 48	619 40	456 66	3,582 19
Southampton (including Southampton village and part of Sag Harbor village).....	.0283	10,736 68	2,217 02	4,061 56	11,682 39
Southold (including Greenport village).....	.0259	19 40	1,100 92	2,890 93	10,984 05
Total		\$76,142 35	\$21,615 34	\$28,809 79	\$79,320 57

SULLIVAN*Statement of the aggregate valuation of real*

Bartholomew	.0489	.....	\$141 99	.....	\$2,387 44
Callicoon	.0665	\$1,897 56	32 19	\$371 32	6,043 54
Cochecton	.0373	809 25	161 93	.....	1,476 17
Delaware	.0523	805 11	185 93	764 40	2,138 70
Fallsburg (including Woodridge village).....	.1000	4,158 91	633 59	627 07	4,824 40
Forestburg	.0398	169 75	25 46	.....	802 65
Freemont	.0515	594 12	113 33	.....	2,794 53
Highland	.0598	809 25	75 20	.....	1,032 05
Liberty (including Liberty village).....	.0737	4,084 91	505 67	2,356 87	8,223 74
Lumberland	.0503	169 75	13 34	.....	1,024 35
Mamakating (including Wurtsboro village).....	.0469	1,891 50	304 37	.....	3,848 61
Neversink	.0893	.....	32 56	.....	3,510 23
Rockland	.0828	19 40	137 60	1,302 35	4,534 07
Thompson (including Monticello village).....	.1000	3,421 67	440 31	1,010 82	8,691 56
Tusten	.0437	339 50	112 88	.....	964 13
Total		\$18,670 68	\$2,916 35	\$6,432 83	\$52,295 17

NOTE. — For conclusion of this table, see page 481.

— Concluded

and personal estate in Suffolk county, etc.

TOWNS	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources, including licenses, fees and water rents	Aggregate			
Babylon (including Amityville and Babylon villages).....	\$365 09	\$22,427 95	\$125,620		
Brookhaven (including Bellport, Patchogue and Shoreham villages).....	2,811 03	45,222 76	259,750		
East Hampton (including part of Sag Harbor village).....	307 00	9,951 33	83,500	\$2,773	
Huntington (including Northport village).....	1,093 08	35,649 17	193,500		
Islip (including Brightwaters and Saltaire villages).....	893 95	30,292 12	61,500		
Riverhead.....		12,423 16	102,950	13,440	
Shelter Island (including Dering Harbor village).....		1,192 03			
Smithtown.....		8,506 73			
Southampton (including Southampton village and part of Sag Harbor village).....	3 00	28,700 65	289,628		
Southold (including Greenport village).....	154 50	15,149 80	101,120		
Total.....	\$5,627 65	\$209,515 70	\$1,217,568		
		County.....	409,000		
			\$1,626,568	\$16,213	

— Concluded

and personal estate in Sullivan county, etc.

Bethel.....		\$2,529 43			
Callicoon.....		8,344 61	\$26,000		
Cochecton.....		2,147 35			
Delaware.....		3,894 14			
Fallsburg (including Woodridge village).....	\$2,200 00	12,443 97	115,000		
Forestburg.....		997 86			
Freemont.....		3,501 98			
Highland.....		1,616 50			
Liberty (including Liberty village).....	1,553 39	16,723 58	80,395		
Lumberland.....		1,207 44		\$600	
Mamakating (including Wurtsboro village).....	205 69	6,250 17	5,220		
Neversink.....		3,542 79		100	
Rockland.....		5,993 42	50,000		
Thompson (including Monticello village).....	10,452 47	24,016 83	340,400		
Tusten.....		1,416 51		2,366	
Total.....	\$14,411 55	\$94,626 58	\$617,015		
		County.....	142,681		
			\$759,696	\$3,066	

TIOGA

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns

CITY AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of corporations and special franchises	Equalized value of real estate, including village property, real estate of corporations and special franchises
Barton (including Waverly village)	35,463	6,682	\$3,735,710	\$3,676,510
Berkshire	18,992	875	494,086	486,257
Candor (including Candor village)	57,513	2,896	1,813,831	1,336,989
Newark Valley (including Newark Valley village)	30,928	1,975	931,265	926,691
Nichols (including Nichols village)	20,919	1,533	1,130,720	1,112,801
Owego (including Owego village)	61,774	7,466	4,645,113	4,674,232
Richford	22,921	913	432,103	434,812
Spencer (including Spencer village)	30,420	1,205	763,284	776,797
Tioga	35,738	2,004	1,187,534	1,206,557
Total	314,668	25,549	\$14,633,646	\$14,633,646

TOMPKINS

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns

Caroline	34,747	1,676	\$850,150	\$858,288
Danby	33,286	1,230	746,983	754,135
Dryden (including Dryden and Freeville villages)	58,286	3,556	2,245,367	2,314,561
Enfield	22,207	1,057	593,397	599,081
Groton (including Groton village)	30,725	3,501	1,916,860	1,915,464
Ithaca, city	2,940	16,750	15,793,072	15,465,695
Ithaca (including Cayuga Heights village)	16,293	1,893	1,979,784	2,062,506
Lansing	37,789	2,612	1,604,287	1,689,292
Newfield (including Newfield village)	36,997	1,647	853,162	852,540
Ulysses (including Trumansburg village)	19,818	2,613	1,349,665	1,421,185
Total	293,088	36,535	\$27,932,747	\$27,932,747

NOTE.— For continuation of this table, see page 483.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking of Tioga county for the year 1918

CITY AND TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessments under section 80 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	Taxes
				Amount for State purposes
Barton (including Waverly village)		\$36,750	\$299,252	\$4,283 26
Berkshire		2,800		564 13
Candor (including Candor village)		12,900	69,526	1,557 09
Newark Valley (including Newark Valley village)		14,920	30,789	1,086 16
Nichols (including Nichols village)		10,550	40,100	1,295 79
Owego (including Owego village)		166,160	318,126	5,583 40
Richford				501 55
Spencer (including Spencer village)		6,000	35,000	902 96
Tioga		5,375		1,400 28
Total		\$255,465	\$792,793	\$17,174 62

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking and city of Tompkins county for the year 1918

Caroline	97	\$14,600		\$962 80
Danby	97	5,300		837 66
Dryden (including Dryden and Freeville villages)	95	14,950	\$62,488	2,569 45
Enfield	97	7,200		668 73
Groton (including Groton village)	98	37,150	152,638	2,153 73
Ithaca, city	100	359,800	735,781	17,455 52
Ithaca (including Cayuga Heights village)	94	22,000		2,299 21
Lansing	93	15,600		1,880 50
Newfield (including Newfield village)	98	15,868		957 85
Ulysses (including Trumansburg village)	93	31,500	80,712	1,602 31
Total		\$523,968	\$1,031,619	\$31,387 76

NOTE.— For continuation of this table, see page 484.

TIOGA

Statement of the aggregate valuation of real

CITY AND TOWNS	TAXES — (Continued)			
	Amount for court and stenographer's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Barton (including Waverly village)	\$256 36	\$787 61	\$14,337 29	.....
Berkshire	33 76	103 73	1,888 32	.....
Candor (including Candor village)	93 19	286 32	5,212 00	.....
Newark Valley (including Newark Valley village)	65 01	199 72	3,635 67	.....
Nichols (including Nichols village)	77 55	238 27	4,337 37	.....
Owego (including Owego village)	334 17	1,026 68	18,699 20	.....
Richford	30 02	92 23	1,678 65	.....
Spencer (including Spencer village)	54 04	166 04	3,022 45	.....
Tioga	83 82	257 49	4,687 13	.....
Total	\$1,027 92	\$3,158 09	\$57,488 26	.....

TOMPKINS

Statement of the aggregate valuation of real

Caroline	\$59 09	\$177 20	\$2,409 17	.....
Danby	51 41	154 17	2,096 04	.....
Dryden (including Dryden and Freeville villages)	157 71	473 89	6,429 45	.....
Enfield	41 05	123 07	1,673 34	.....
Groton (including Groton village)	132 19	396 38	5,389 21	.....
Ithaca, city	1,071 39	3,212 58	43,678 37	\$212,399 20
Ithaca (including Cayuga Heights village)	141 12	423 15	5,753 24	.....
Lansing	115 42	346 09	4,705 50	.....
Newfield (including Newfield village)	58 79	176 29	2,396 80	.....
Ulysses (including Trumansburg village)	98 34	294 90	4,009 41	.....
Total	\$1,926 51	\$5,776 72	\$78,540 53	\$212,399 20

NOTE.— For continuation of this table, see page 485.

— Continued

and personal estate in Tioga county, etc.

CITY AND TOWNS	TAXES — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Barton (including Waverly village) .	\$17,139 15	\$28,092 61	\$47,304 29	\$112,200 57
Berkshire .	4,419 98		4,049 04	11,058 96
Candor (including Candor village) .	15,681 67	2,670 13	16,270 76	41,771 16
Newark Valley (including Newark Valley village) .	6,961 68	5,050 68	10,885 49	27,884 41
Nichols (including Nichols village) .	6,909 77	1,864 40	10,509 08	25,232 23
Owego (including Owego village) .	32,284 22	53,834 94	38,582 25	150,334 86
Richford .	4,848 92		5,102 74	12,254 29
Spencer (including Spencer village) .	7,737 81	1,742 36	9,806 66	23,432 32
Tioga .	12,102 07		9,209 32	27,740 11
Total .	\$108,085 27	\$93,255 12	\$151,719 63	\$431,908 91

— Continued

and personal estate in Tompkins county, etc.

Caroline .	\$9,204 50		\$7,449 07	\$20,261 83
Danby .	7,176 17		6,967 63	17,283 08
Dryden (including Dryden and Free- ville villages) .	24,696 67	\$5,576 27	19,327 01	59,229 45
Enfield .	6,711 93		4,428 10	13,646 22
Groton (including Groton village) .	12,689 70	10,314 52	25,574 54	56,650 27
Ithaca, city .			129,600 00	407,417 06
Ithaca (including Cayuga Heights village) .	13,038 63	2,063 16	10,023 82	33,742 33
Lansing .	16,712 85		14,374 77	38,135 13
Newfield (including Newfield vil- lage) .	13,571 13	634 43	7,867 83	25,663 12
Ulysses (including Trumansburg vil- lage) .	16,204 92	7,088 28	12,611 17	41,909 33
Total .	\$120,006 50	\$25,676 66	\$238,223 94	\$718,937 82

NOTE.— For continuation of this table, see page 486.

TIOGA

Statement of the aggregate valuation of real

CITY AND TOWNS	Rate of tax per \$1 of assessment, actual rate for cities and average rate for towns	RECEIPTS			
		Liquor licenses	Recording mortgages	Taxes on bank stock	From State for public schools
Barton (including Waverly village)	.0297		\$407 46	\$2,992 52	\$8,568 19
Berkshire	.0222		68 53		1,966 07
Candor (including Candor village)	.0314		141 39	695 26	5,169 57
Newark Valley (including Newark Valley village)	.0294		126 03	307 89	4,810 75
Nichols (including Nichols village)	.0221		80 34	401 00	2,958 70
Owego (including Owego village)	.0311	\$12 13	534 28	3,181 26	13,105 83
Richford	.0283		68 43		2,065 78
Spencer (including Spencer village)	.0304		159 75	350 00	1,783 87
Tioga	.0232		211 91		3,488 40
Total		\$12 13	\$1,798 12	\$7,927 98	\$43,917 16

TOMPKINS

Statement of the aggregate valuation of real

Caroline	.0234		\$62 29		\$3,611 11
Danby	.0229		90 84		2,774 66
Dryden (including Dryden and Freeville villages)	.0262		268 47	\$624 89	4,931 17
Enfield	.0227		52 19		1,960 17
Groton (including Groton village)	.0289		209 75	1,526 39	4,704 43
Ithaca, city	.0281	\$17,658 71	587 77	7,357 82	13,000 63
Ithaca (including Cayuga Heights village)	.0168		238 70		1,369 74
Lansing	.0235		150 24		4,302 01
Newfield (including Newfield village)	.0295		109 36		4,256 59
Ulysses (including Trumansburg village)	.0303		147 28	807 12	4,393 01
Total		\$17,658 71	\$1,916 89	\$10,316 22	\$45,303 52

NOTE.— For conclusion of this table see page 487.

— Concluded

and personal estate in Tioga county, etc.

CITY AND TOWNS	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources, including licenses, fees and water rents	Aggregate			
Barton (including Waverly village)	\$537 47	\$12,505 64	\$46,200		
Perkshire		2,034 60			
Candor (including Candor village)	2,396 76	8,402 98	22,000		
Newark Valley (including Newark Valley village)	5,381 45	10,626 12	30,500		
Nichols (including Nichols village)	2 00	3,442 04			
Owego (including Owego village)	3 50	16,837 00	77,500		
Richford		2,134 21			
Spencer (including Spencer village)		2,293 62	4,900		
Tioga		3,700 31		\$156	
Total	\$8,321 18	\$61,976 52	\$181,100		
		County	72,000		
			\$253,100	\$156	

— Concluded

and personal estate in Tompkins county, etc.

Caroline		\$3,673 40		\$300	
Danby		2,865 50			
Dryden (including Dryden and Freeville villages)	\$1,332 99	7,157 52	\$32,500		
Enfield		2,012 36			
Groton (including Groton village)	472 76	6,913 33	43,200		
Ithaca city	16,245 11	54,850 04	1,356,500		\$248,830
Ithaca (including Cayuga Heights village)	20 43	1,628 87	17,000		
Lansing		4,452 25	4,925		
Newfield (including Newfield village)	74 00	4,459 95	12,000		
Ulysses (including Trumansburg village)	135 00	5,482 41	32,595	5,681	
Total	\$18,280 29	\$93,475 63	\$1,498,720		
		County	109,000		
			\$1,607,720	\$5,981	\$248,830

ULSTER

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of corporations and special franchises	Equalised value of real estate, including village property, real estate of corporations and special franchises
Deuning.....	63,668	531	\$142,760	\$149,670
Esopus (including Rifton village)...	22,247	4,643	1,095,099	2,665,728
Gardiner.....	26,588	1,328	483,860	717,851
Hardenburg.....	58,646	565	142,219	181,561
Hurley.....	20,849	1,189	651,327	569,046
Kingston, city.....	4,377	26,354	15,634,577	12,940,569
Kingston.....	4,504	323	32,239	36,213
Lloyd.....	19,352	2,865	2,081,670	1,925,678
Marbletown.....	31,696	2,709	988,390	1,466,369
Marlboro (including Marlboro village).....	14,300	4,308	1,367,595	1,311,397
Mew Palts (including New Palts village).....	19,979	2,569	739,574	1,097,227
Olive.....	37,168	2,921	832,125	797,931
Plattekill.....	20,890	1,928	403,640	705,297
Rochester.....	51,575	2,715	614,981	732,670
Rosendale (including Rosendale village).....	10,912	2,886	674,127	815,491
Saugerties (including Saugerties village).....	37,603	9,856	3,694,815	3,058,157
Shandaken (including Pine Hill village).....	67,811	2,736	1,256,724	1,176,312
Shawangunk.....	35,039	2,392	770,719	1,010,033
Ulster.....	15,077	3,437	1,152,412	1,029,712
Wawarsing (including Ellenville village).....	73,470	7,507	1,433,675	2,505,123
Woodstock.....	36,957	1,605	597,900	548,393
Total.....	667,708	85,367	\$35,390,428	\$35,390,428

WARREN

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns

Bolton.....	35,217	1,397	\$1,108,355	\$1,024,237
Caldwell (including Lake George village).....	18,960	1,642	1,315,625	1,115,655
Chester.....	45,507	1,630	438,094	429,631
Glens Falls, city.....	2,745	16,323	9,347,920	9,765,216
Hague.....	38,688	943	322,820	327,630
Horicon.....	37,761	1,056	195,067	203,796
Johnsburg.....	111,182	2,358	759,612	684,412
Luzerne.....	32,965	1,070	298,540	290,795
Queensbury.....	36,964	2,721	1,724,943	1,726,865
Stony Creek.....	52,519	719	194,237	166,666
Thurman.....	49,393	807	231,155	222,117
Warrensburg.....	24,792	2,311	778,250	757,608
Total.....	496,693	32,977	\$16,714,628	\$16,714,628

NOTE.— For continuation of this table, see page 488.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking and city of Ulster county for the year 1918

CITIES AND TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessments under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	TAXES
				Amount for State purposes
Denning.....	75			\$222 10
Esopus (including Rifton village).....	50	\$12,200		3,973 62
Gardiner.....	53			1,065 17
Hardenburg.....	85	1,600		197 59
Hurley.....	90	8,000		856 25
Kingston, city.....	95	253,700	\$1,486,211	19,578 22
Kingston.....	70			53 74
Lloyd.....	85	11,720	102,048	2,874 82
Marbletown.....	53	20,200		2,205 83
Marlboro (including Marlboro village).....	82	4,500	50,577	1,952 59
New Paltz (including New Paltz village).....	53	500	231,251	1,628 85
Olive.....	82	2,800		1,188 16
Plattekill.....	45	1,250		1,048 39
Rochester.....	66	1,500		1,089 39
Rosendale (including Rosendale village).....	65	2,200		1,213 32
Saugerties (including Saugerties village).....	95	10,500	428,624	4,553 39
Shandaken (including Pine Hill village).....	84	5,200		1,753 18
Shawangunk.....	60	10,250	35,612	1,513 94
Ulster.....	88	350		1,528 45
Wawarsing (including Ellenville village).....	45		278,771	3,717 21
Woodstock.....	88	1,950		816 62
Total.....		\$348,420	\$2,613,094	\$53,030 83

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking and city of Warren county for the year 1918

Bolton.....	78	\$43,950		\$1,539 28
Caldwell (including Lake George village).....	85	124,600	\$47,694	1,855 97
Chester.....	73			619 11
Glens Falls, city.....	69	137,500	1,403,544	16,292 60
Hague.....	71	12,000		489 41
Horicon.....	69	8,400		305 78
Johnsburg.....	80	3,400	78,230	1,103 88
Luzerne.....	74	5,100		426 39
Queensbury.....	72	4,050		2,494 31
Stony Creek.....	84			240 17
Thurman.....	75			320 08
Warrensburg.....	73	53,550	144,360	1,376 92
Total.....		\$392,550	\$1,673,828	\$27,063 90

NOTE.—For continuation of this table, see page 489.

ULSTER

Statement of the aggregate valuation of real

CITIES AND TOWNS	TAXES — (Continued)			
	Amount for court and stenographer's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Denning.....	\$12 62	\$39 46	\$940 32	
Esopus (including Rifton village)...	225 88	627 20	16,820 19	
Gardiner.....	60 55	141 32	4,507 90	
Hardenburg.....	11 23	26 22	836 20	
Hurley.....	48 67	113 60	3,624 40	
Kingston.....	1,112 92	2,597 53	76,155 59	\$353,371 63
Kingston, city.....	3 05	7 13	227 40	
Lloyd.....	163 42	381 41	12,167 44	
Marbletown.....	125 39	292 66	9,340 39	
Marlboro (including Marlboro village).....	110 99	259 06	8,265 39	
New Paltz (including New Paltz village).....	92 59	216 11	6,902 19	
Olive.....	67 54	157 64	5,031 39	
Plattekill.....	59 60	139 10	4,438 05	
Rochester.....	61 93	144 53	4,612 01	
Rosendale (including Rosendale village).....	68 97	160 98	5,140 41	
Saugerties (including Saugerties village).....	258 85	604 12	19,277 74	
Shandaken (including Pine Hill village).....	99 66	232 60	7,420 40	
Shawangunk.....	88 06	200 88	6,411 61	
Ulster.....	86 88	202 79	6,470 20	
Wawarsing (including Ellenville village).....	211 30	493 18	15,749 06	
Woodstock.....	46 42	108 34	3,456 71	
Total.....	\$3,014 52	\$7,035 84	\$217,795 11	\$353,371 63

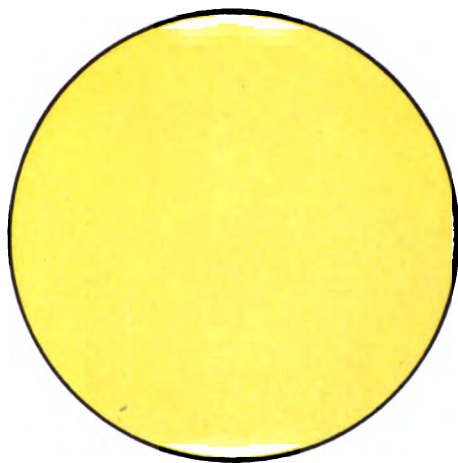
WARREN

Statement of the aggregate valuation of real

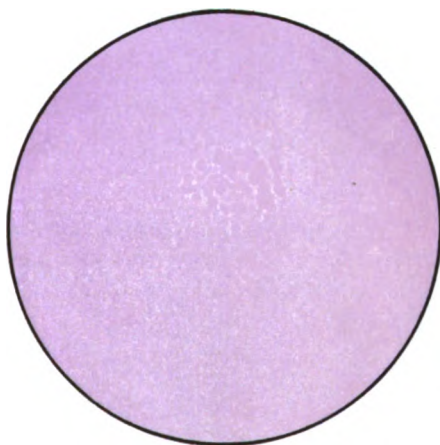
Bolton.....	\$80 78	\$204 23	\$10,564 21	
Caldwell (including Lake George village).....	97 40	246 24	12,736 36	
Chester.....	32 42	82 14	4,249 56	
Glens Falls, city.....	855 10	2,161 64	111,892 07	\$139,606 43
Hague.....	25 69	61 93	3,359 85	
Horicon.....	16 05	40 56	2,098 76	
Johnsburg.....	57 94	146 46	7,578 36	
Luzerne.....	22 38	56 57	2,927 46	
Queensbury.....	130 92	330 93	17,123 35	
Stony Creek.....	12 60	31 86	1,648 82	
Thurman.....	16 80	42 46	2,196 68	
Warrensburg.....	72 28	182 68	9,454 38	
Total.....	\$1,420 36	\$3,590 70	\$185,829 86	\$139,606 43

NOTE.— For continuation of this table, see page 491.

**COMPARISON OF REAL ESTATE ASSESSMENT IN GREENE
COUNTY FOR YEARS 1917 AND 1918 SHOWING A
DECREASE OF \$240,319**



1917 Assessment of Real Estate \$14,985,368



1918 Assessment of Real Estate \$14,745,049

The completion of the Albany and Susquehanna Railroad in 1869 injuriously affected the growth of Greene County as produce which found a shipping market in river towns in Greene County was now transported over the railroad. Greene County's greatest population was in 1850 when it was 33,126.

— Continued

and personal estate in Ulster county, etc.

CITIES AND TOWNS	TAXES — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Denning.....	\$7,425 22		*	\$8,620 72
Esopus (including Rifton village) ..	16,065 55	\$1,236 00	\$15,531 35	\$54,379 79
Gardiner.....	10,821 81		4,921 17	21,517 92
Hardenburg.....	4,501 43		3,568 55	9,141 22
Hurley.....	4,670 87		3,658 84	12,972 63
Kingston, city.....			158,777 38	611,593 27
Kingston.....	1,563 33		798 32	2,652 97
Lloyd.....	14,107 22		15,974 59	45,668 90
Marbletown.....	15,370 52		*	27,334 79
Marlboro (including Marlboro vil- lage).....	13,494 49	4,615 80	15,294 19	43,992 51
New Paltz (including New Paltz vil- lage).....	9,534 08	10,758 58	2,791 79	31,924 19
Olive.....	7,141 23		7,076 87	20,662 83
Plattekill.....	8,633 74		8,926 01	23,244 89
Rochester.....	8,772 68		*	14,680 54
Rosendale (including Rosendale vil- lage).....	8,752 14	3,300 00	6,944 02	25,579 92
Saugerties (including Saugerties vil- lage).....	30,787 22	21,256 27	41,240 17	117,977 76
Shandaken (including Pine Hill vil- lage).....	21,947 57	1,700 00	11,902 68	45,056 09
Shawangunk.....	21,512 08		12,088 97	41,813 56
Ulster.....	10,884 88		7,815 24	26,988 44
Wawarsing (including Ellenville vil- lage).....	19,646 63	11,978 02	*	51,795 40
Woodstock.....	8,013 71		4,281 00	16,722 80
Total.....	\$243,646 40	\$54,844 67	\$321,591 14	\$1,254,330 14

— Continued

and personal estate in Warren county, etc.

Bolton.....	\$18,224 83		\$9,016 25	\$39,629 58
Caldwell (including Lake George vil- lage).....	14,617 34	\$6,427 97	13,028 41	49,009 69
Chester.....	9,079 23		8,267 65	22,230 11
Glens Falls, city.....			87,742 44	358,550 28
Hague.....	8,424 06		3,244 30	15,608 24
Horicon.....	6,233 48		4,756 78	13,451 41
Johnsburg.....	22,264 21		11,309 32	42,460 17
Luxemburg.....	8,993 44		11,089 77	23,516 01
Queensbury.....	22,971 59		13,359 20	56,410 30
Stony Creek.....	9,174 04		3,579 18	14,686 67
Thurman.....	6,483 25		1,814 84	10,874 11
Warrensburg.....	10,576 98		13,032 06	34,695 30
Total.....	\$137,042 45	\$6,427 97	\$180,240 20	\$681,221 87

* No report.

NOTE.— For continuation of this table, see page 492.

ULSTER

Statement of the aggregate valuation of real

CITIES AND TOWNS	Rate of tax per \$1 of assessment, actual rate for cities and average rate for towns	RECEIPTS			
		Liquor licenses	Recording mortgages	Taxes on bank stock	From State for public schools
Denning.....	.0604				\$2,135 56
Esopus (including Rifton village).....	.0318	\$1,971 03	\$204 26		2,866 13
Gardiner.....	.0444	343 00	68 72		1,325 28
Hardenburg.....	.0635		7 03		1,549 52
Hurley.....	.0196	343 00	25 88		1,333 58
Kingston, city.....	.0387	28,290 84	921 19	\$14,713 48	17,277 17
Kingston.....	.0820	171 50	3 99		418 90
Lloyd.....	.0218	151 90	557 40	1,010 28	4,458 48
Marbletown.....	.0271	933 50	53 80		2,459 60
Marlboro (including Marlboro village).....	.0322	1,764 00	349 49	500 71	2,913 83
New Paltz (including New Paltz village).....	.0431	4 90	69 57	2,289 38	891 86
Olive.....	.0247		28 53		2,225 47
Plattekill.....	.0574		31 62		2,242 84
Rocheater.....	.0238		73 00		2,879 99
Rosendale (including Rosendale village).....	.0378	1,474 90	73 91		1,286 21
Saugerties (including Saugerties village).....	.0318	7,493 32	233 20	4,243 37	7,079 13
Shandaken (including Pine Hill village).....	.0357		62 73		2,444 89
Shawangunk.....	.0535		130 11	352 56	3,021 58
Ulster.....	.0234	1,477 63	100 20		1,534 32
Wawarsing (including Ellenville village).....	.0361	5,507 60	483 89	2,759 84	5,423 37
Woodstock.....	.0278		35 24		1,240 23
Total.....		\$49,927 12	\$3,513 76	\$25,869 62	\$67,007 94

WARREN

Statement of the aggregate valuation of real

Bolton.....	.0343	\$385 87	\$114 00		\$2,122 58
Caldwell (including Lake George village).....	.0340	781 55	113 70	\$476 94	2,038 72
Chester.....	.0509	776 65	10 05		4,312 65
Glens Falls, city.....	.0353	16,392 43	432 53	14,035 44	7,897 30
Hague.....	.0466		117 60		1,077 41
Horicon.....	.0661		5 92		1,866 51
Johnsburg.....	.0556	891 80	15 68	782 30	4,124 14
Luzerne.....	.0774	428 75	71 64		2,520 76
Queensbury.....	.0326	1,476 12	129 70		4,844 54
Stony Creek.....	.0758	171 50	2 97		1,946 43
Thurman.....	.0470		0 91		1,163 84
Warrensburg.....	.0417	1,432 02	10 28	1,443 60	2,749 88
Total.....		\$22,736 69	\$1,024 96	\$16,738 28	\$36,664 76

NOTE.— For conclusion of this table, see page 493.

— Concluded

and personal estate in Ulster county, etc.

CITIES AND TOWNS	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources, including licenses, fees and water rents	Aggregate			
Denning.....		\$2,135 56			
Esopus (including Rifton village).....		5,041 42	\$9,405		
Gardiner.....		1,737 00	7,000		
Hardenburg.....		1,556 55			
Hurley.....		1,702 46			
Kingston, city.....		61,202 68	1,011,500		
Kingston.....		594 39			
Lloyd.....		6,178 06	21,000		
Marbletown.....		3,446 90			
Marlboro (including Marlboro village).....	\$1,550 00	7,078 03	9,737		
New Paltz (including New Paltz village).....	63 00	3,318 71	51,500	\$17,086	
Olive.....		2,254 00		400	
Plattekill.....		2,274 46	1,800		
Rochester.....		2,952 99		900	
Rosendale (including Rosendale village).....	1,100 93	3,935 95	12,000		
Saugerties (including Saugerties village).....	387 65	19,436 67	148,267	2,500	
Shandaken (including Pine Hill village).....	135 59	2,643 21	44,500	600	
Shawangunk.....		3,504 25	40,500		
Ulster.....		3,112 15			
Wawarsing (including Ellenville village).....	735 62	14,910 32	110,500		
Woodstock.....		1,275 47			
Total.....	\$3,972 79	\$150,291 23	\$1,467,709	\$21,486	
		County.....	235,000	164,000	
			\$1,702,709	\$185,486	

— Concluded

and personal estate in Warren county, etc.

Bolton.....		\$2,622 45			
Caldwell (including Lake George village).....	\$183 25	3,594 16	\$5,220	\$2,800	
Chester.....		5,099 35	5,200	1,500	
Glens Falls, city.....	17,015 64	55,773 34	266,650		
Hague.....		1,195 01			
Horicon.....		1,872 43	1,900		
Johnsburg.....		5,813 90			
Luzerne.....		3,021 15	16,000		
Luzerne.....		6,450 36			
Queensbury.....		2,120 90	3,000	1,990	
Stony Creek.....		1,164 75		1,500	
Thurman.....		5,635 78	1,000		
Warrensburg.....					
Total.....	\$17,198 89	\$94,363 58	\$298,970	\$7,790	
		County.....	50,000	77,000	
			\$348,970	\$84,790	

WASHINGTON

*Statement of the aggregate valuations, real and personal, amount
funds, and tax rates in the several towns*

TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of cor- porations and special fran- chises	Equalised value of real estate, including village property, real estate of cor- porations and special fran- chises
Argyle (including Argyle village)...	34,481	1,674	\$855,035	\$699,239
Cambridge (including Cambridge village).....	22,943	1,651	971,998	873,294
Dresden.....	30,960	514	262,530	398,660
Easton.....	38,944	2,118	1,401,075	1,051,503
Fort Ann (including Fort Ann vil- lage).....	63,766	2,302	899,829	1,148,046
Fort Edward (including Fort Ed- ward village).....	14,674	5,731	2,174,024	2,476,564
Granville (including Granville vil- lage).....	33,041	6,381	2,414,194	2,264,811
Greenwich (including Greenwich vil- lage).....	25,602	4,321	2,262,639	2,061,954
Hampton.....	13,252	671	433,665	419,074
Hartford.....	26,674	1,171	541,368	493,282
Hebron.....	34,523	1,356	772,741	623,926
Jackson.....	23,333	988	661,384	555,079
Kingsbury (including Hudson Falls village).....	28,825	7,288	2,731,450	3,556,053
Putnam.....	20,139	579	432,257	459,498
Salem (including Salem village).....	31,797	2,473	1,187,940	1,114,425
White Creek (including part of Cam- bridge village).....	26,578	2,275	1,111,272	1,027,388
Whitehall (including Whitehall vil- lage).....	30,692	5,462	2,285,000	2,175,595
Total.....	500,224	46,955	\$21,398,391	\$21,398,391

WAYNE

*Statement of the aggregate valuations, real and personal, amount
funds, and tax rates in the several towns*

Arcadia (including Newark village).....	29,221	8,184	\$6,091,664	\$6,207,371
Butler.....	22,000	1,754	897,417	1,084,291
Galen (including Clyde village).....	33,816	4,643	3,794,358	3,688,662
Huron.....	21,715	1,681	1,120,549	1,089,335
Lyons (including Lyons village).....	21,278	6,195	3,855,585	3,928,819
Macedon (including Macedon vil- lage).....	22,667	2,483	2,361,707	2,269,899
Marion.....	17,787	2,435	1,447,150	1,511,048
Ontario.....	19,723	2,934	1,813,975	1,743,405
Palmyra (including Palmyra village).....	19,390	4,197	4,123,304	3,874,830
Rose.....	20,556	2,243	1,363,021	1,405,849
Savannah (including Savannah vil- lage).....	21,870	1,639	1,652,155	1,552,595
Sodus (including Sodus village).....	39,935	5,757	2,852,193	3,216,381
Walworth.....	20,707	2,308	1,305,748	1,227,063
Williamson.....	20,721	3,762	2,487,738	2,337,825
Wolcott (including Red Creek and Wolcott villages).....	21,363	3,261	1,540,574	1,569,835
Total.....	352,749	53,476	\$6,707,138	\$6,707,138

NOTE.— For continuation of this table, see page 495.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking of Washington county for the year 1918

TOWNS	Rate of equalisation used by board of supervisors in equalising real estate assessments under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	Taxes
				Amount for State purposes
Argyle (including Argyle village) . . .	78	\$4,450	\$62,221	\$929 72
Cambridge (including Cambridge village) . . .	71	72,325		1,242 64
Dresden . . .	42			522 68
Easton . . .	85	17,710		1,395 05
Fort Ann (including Fort Ann village) . . .	50	55,850		1,582 04
Fort Edward (including Fort Edward village) . . .	56	13,900	121,864	3,272 72
Granville (including Granville village) . . .	68	70,200	226,530	3,068 43
Greenwich (including Greenwich village) . . .	70	111,250	107,169	2,855 81
Hampton . . .	66			550 71
Hartford . . .	70	20,700		675 43
Hebron . . .	79	5,950		827 71
Jackson . . .	76	4,300		735 08
Kingsbury (including Hudson Falls village) . . .	49		467,101	4,703 01
Putnam . . .	60	9,000		605 66
Salem (including Salem village) . . .	68	70,700	132,968	1,545 04
White Creek (including part of Cambridge village) . . .	69	88,150	96,834	1,465 94
Whitehall (including Whitehall village) . . .	67	89,850	169,604	2,977 02
Total . . .		\$634,335	\$1,384,291	\$28,954 69

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking of Wayne county for the year 1918

Arcadia (including Newark village) . . .	83	\$113,950	\$428,748	\$7,902 91
Butler . . .	70	8,450		1,367 28
Galen (including Clyde village) . . .	87	47,300	67,960	4,664 46
Huron . . .	87	300		1,359 28
Lyons (including Lyons village) . . .	88	71,750	198,841	4,999 73
Macedon (including Macedon village) . . .	88	2,800		2,839 63
Marion . . .	81	11,750	31,228	1,906 09
Ontario . . .	88	8,480	44,098	2,188 46
Palmyra (including Palmyra village) . . .	90	82,200	128,287	4,941 88
Rose . . .	82	9,900	37,852	1,772 33
Savannah (including Savannah village) . . .	90	2,450		1,942 28
Sodus (including Sodus village) . . .	75	39,000	63,468	4,067 48
Walworth . . .	90	14,700		1,550 40
Williamson . . .	90	49,450	123,535	2,979 51
Wolcott (including Red Creek and Wolcott villages) . . .	83	18,450	159,223	2,001 07
Total . . .		\$481,930	\$1,2832 40	\$46,482 79

NOTE.— For continuation of this table, see page 496.

WASHINGTON

Statement of the aggregate valuation of real

TOWNS	TAXES—(Continued)			
	Amount for court and stenog- rapher's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Argyle (including Argyle village) . . .	\$52 70	\$122 70	\$4,039 17	.....
Cambridge (including Cambridge village) . . .	70 80	167 89	5,427 85	.....
Dresden . . .	29 80	69 55	2,288 37	.....
Easton . . .	80 00	186 43	6,137 28	.....
Fort Ann (including Fort Ann vil- lage) . . .	90 00	209 90	6,910 36	.....
Fort Edward (including Fort Ed- ward village) . . .	186 70	434 15	14,295 26	.....
Granville (including Granville vil- lage) . . .	175 00	405 17	13,402 96	.....
Greenwich (including Greenwich vil- lage) . . .	162 90	378 85	12,474 19	.....
Hampton . . .	31 35	73 12	2,405 48	.....
Hartford . . .	38 45	89 65	2,950 25	.....
Hebron . . .	47 20	109 85	3,615 49	.....
Jackson . . .	42 80	97 57	3,210 83	.....
Kingsbury (including Hudson Falls village) . . .	266 50	619 90	20,411 74	.....
Putna . . .	35 10	81 73	2,689 17	.....
Salem (including Salem village) . . .	88 75	206 64	6,802 61	.....
White Creek (including part of Cam- bridge village) . . .	82 67	193 51	6,403 18	.....
Whitehall (including Whitehall vil- lage) . . .	169 80	394 94	13,008 65	.....
Total . . .	\$1,650 52	\$3,841 55	\$126,467 84	.....

WAYNE

Statement of the aggregate valuation of real

Arcadia (including Newark village) . . .	\$312 17	\$1,452 85	\$15,415 16	.....
Butler . . .	53 96	251 15	2,664 96	.....
Galen (including Clyde village) . . .	184 49	858 65	9,109 40	.....
Huron . . .	53 81	250 44	2,656 65	.....
Lyons (including Lyons village) . . .	197 56	919 46	9,755 47	.....
Macedon (including Macedon vil- lage) . . .	112 28	522 56	5,543 95	.....
Marion . . .	75 20	349 99	3,713 90	.....
Ontario . . .	86 52	402 64	4,271 83	.....
Palmyra (including Palmyra village) . . .	195 41	909 46	9,648 67	.....
Rose . . .	69 91	325 39	3,452 86	.....
Savannah (including Savannah vil- lage) . . .	76 79	357 40	3,791 80	.....
Sodus (including Sodus village) . . .	160 76	748 20	7,938 13	.....
Walworth . . .	61 32	285 40	3,027 79	.....
Williamson . . .	117 89	548 68	5,820 70	.....
Walcott (including Red Creek and Wolcott villages) . . .	78 44	365 04	3,875 93	.....
Total . . .	\$1,836 51	\$8,547 31	\$90,687 20	.....

NOTE.— For continuation of this table, see page 497.

— Continued

and personal estate in Washington county, etc.

TOWNS	TAXES ^a —(Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Argyle (including Argyle village)...	\$9,075 56	\$1,910 94	\$6,179 28	\$22,310 07
Cambridge (including Cambridge village).....	4,088 14	1,650 08	5,306 23	17,953 63
Dresden.....	4,447 56		4,168 73	11,526 69
Easton.....	14,446 55		7,166 72	29,412 03
Fort Ann (including Fort Ann village).....	9,327 21	1,689 40	8,775 12	28,584 03
Fort Edward (including Fort Edward village).....	16,877 31	27,529 67	29,321 74	91,917 55
Granville (including Granville village).....	10,230 46	15,000 00	28,988 80	71,270 82
Greenwich (including Greenwich village).....	13,809 29	15,018 86	25,529 89	70,229 79
Hampton.....	3,911 50		3,192 20	10,164 36
Hartford.....	4,582 93		6,278 70	14,615 41
Hebron.....	5,450 00		5,041 14	15,091 39
Jackson.....	6,191 22		3,509 66	13,787 16
Kingsbury (including Hudson Falls village).....	10,112 61	48,167 92	48,137 65	132,419 33
Putnam.....	3,939 86		2,594 14	9,945 66
Salem (including Salem village).....	7,067 33	5,650 00	11,748 43	33,108 80
White Creek (including part of Cambridge village).....	6,147 22	6,600 36	14,037 95	34,930 83
Whitehall (including Whitehall village).....	9,677 04	23,457 20	42,809 31	92,488 96
Total.....	\$139,381 79	\$146,674 43	\$252,785 69	\$699,756 51

— Continued

and personal estate in Wayne county, etc.

Arcadia (including Newark village)...	36,566 74	\$58,244 82	\$62,094 31	\$181,988 96
Butler.....	10,544 38		4,755 36	19,687 09
Galen (including Clyde village).....	18,313 91		21,307 77	54,438 68
Huron.....	11,395 36		6,052 76	21,768 30
Lyons (including Lyons village).....	22,157 07	47,492 00	31,673 24	117,194 53
Macedon (including Macedon village).....	13,607 97	1,978 81	16,793 88	41,399 08
Marion.....	14,376 38		12,793 19	33,214 75
Ontario.....	14,745 16		17,489 15	39,163 76
Palmyra (including Palmyra village).....	16,021 52	14,500 00	28,744 12	74,961 06
Rose.....	11,184 18		14,224 32	31,028 99
Savannah (including Savannah village).....	12,836 71	3,350 00	12,644 19	34,999 17
Sodus (including Sodus village).....	45,440 20		27,240 91	85,610 68
Walworth.....	8,595 75		15,869 91	29,390 57
Williamson.....	24,511 93		18,396 09	52,374 80
Wolcott (including Red Creek and Wolcott villages).....	15,556 15	15,156 79	26,379 28	63,412 80
Total.....	\$275,859 41	\$140,722 42	\$316,447 58	\$880,583 22

NOTE.— For continuation of this table, see page 498.

WASHINGTON

Statement of the aggregate valuation of real

TOWNS	Rate of tax per \$1 of assess- ment, actual rate for cities and aver- age rate for towns	RECEIPTS			
		Liquor licenses	Record- ing mort- gages	Taxes on bank stock	From State for public schools
Argyle (including Argyle village)	.0259		\$47 23	\$622 21	\$3,253 43
Cambridge (including Cambridge village)	.0171		67 18		1,919 63
Dresden	.0439	\$339 51	27 99		1,579 46
Easton	.0207		47 98		2,527 32
Fort Ann (including Fort Ann vil- lage)	.0299	634 23	34 08		4,205 26
Fort Edward (including Fort Ed- ward village)	.0420	4,665 38	1,500 36	1,218 64	3,193 10
Granville (including Granville vil- lage)	.0286	4,595 37	227 04	2,265 30	3,471 14
Greenwich (including Greenwich village)	.0295		56 44	1,071 69	5,570 80
Hampden	.0234	242 50	12 23		955 49
Hartford	.0280	4 85	81 73		2,644 82
Hebron	.0193		70 22		3,496 96
Jackson	.0207		59 84		1,304 03
Kingsbury (including Hudson Falls village)	.0488	3,596 80	128 37	4,671 01	9,722 49
Putnam	.0225		4 35		852 54
Salem (including Salem village)	.0263		64 74	1,329 68	4,499 16
White Creek (including part of Cambridge village)	.0291	48 50	27 16	968 34	4,362 11
Whitehall (including Whitehall village)	.0389	4,026 79	138 19	1,696 04	6,671 23
Total		\$18,153 93	\$2,595 13	\$13,842 91	\$60,228 97

WAYNE

Statement of the aggregate valuation of real

Arcadia (including Newark village)	.0293	\$5,655 96	\$763 46	\$4,287 48	\$8,655 21
Butler	.0216		104 73		1,695 30
Galen (including Clyde village)	.0141	3,513 82	854 67	679 60	3,022 26
Huron	.0194		94 67		1,558 67
Lyons (including Lyons village)	.0298	4,773 61	1,174 23	1,988 41	5,561 29
Macedon (including Macedon vil- lage)	.0175		639 86		3,157 58
Marion	.0227		302 96	312 28	3,223 39
Ontario	.0214		109 19	440 98	3,050 19
Palmyra (including Palmyra vil- lage)	.0178	2,568 07	684 93	1,282 87	4,485 33
Rose	.0226		182 86	378 52	2,999 82
Savannah (including Savannah lage)	.0211		656 66		3,524 86
Sodus (including Sodus village)	.0296		242 51	634 69	5,666 46
Walworth	.0222		99 38		2,191 85
Williamson	.0206		466 25	1,235 35	4,386 64
Wolcott (including Red Creek and Wolcott villages)	.0406		111 08	1,592 23	3,980 74
Total		\$16,511 46	\$6,487 34	\$12,832 41	\$57,150 59

NOTE.—For conclusion of this table, see page 499.

— Concluded

and personal estate in Washington county, etc.

TOWNS	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources, including licenses, fees and water rents	Aggregate			
Argyle (including Argyle village).....	\$412 84	\$4,335 71	\$13,000		
Cambridge (including Cambridge village).....	57 93	2,044 74	6,000		
Dresden.....		1,946 96			
Easton.....		2,575 30	17,500		
Fort Ann (including Fort Ann village).....		4,873 57			
Fort Edward (including Fort Edward village).....	51 50	10,628 98	123,416		
Granville (including Granville village).....		10,558 85	15,000		
Greenwich (including Greenwich village).....	191 38	6,890 31	91,700		
Hampton.....		1,210 22			
Hartford.....		2,731 40			
Hebron.....		3,567 18			
Jackson.....		1,363 87			
Kingsbury (including Hudson Falls village).....	104 59	18,223 26	269,570		
Putnam.....		856 89			
Salem (including Salem village).....	64 00	5,957 58	8,000		
White Creek (including part of Cambridge village).....	231 87	5,637 98	24,000		
Whitehall (including Whitehall village).....	832 46	13,364 71	167,000		
Total.....	\$1,946 57	\$96,767 51	\$735,186		

— Concluded

and personal estate in Wayne county, etc.

Arcadia (including Newark village).....	\$19,362 11	\$183,750		
Butler.....	1,800 03			
Galen (including Clyde village).....	8,070 25			
Huron.....	1,653 34			
Lyons (including Lyons village).....	\$1,398 05	14,895 59	234,000	
Macedon (including Macedon village).....	4 00	3,801 44	3,420	
Marion.....		3,838 63	2,800	
Ontario.....		3,600 36	5,000	\$200
Palmyra (including Palmyra village).....	1,657 47	10,678 67	34,427	
Rose.....		3,561 20	1,500	
Savannah (including Savannah village).....		4,181 52	7,900	
Sodus (including Sodus village).....		6,543 66	42,560	
Walworth.....		2,291 23		
Williamson.....		6,088 24	70,000	2,000
Wolcott (including Red Creek and Wolcott villages).....	1,438 70	7,122 75	66,000	
Total.....	\$4,498 22	\$97,489 02	\$651,357	\$2,200

WESTCHESTER

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several cities and

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of cor- porations and special fran- chises	Equalized value of real estate, including village property, real estate of cor- porations and special fran- chises
Bedford (including part of Mount Kisco village).....	26,573	5,806	\$11,226,882	\$11,292,542
Cortlandt (including Croton and Peekskill villages).....	29,888	22,790	19,945,070	20,061,718
Eastchester (including Bronxville and Tuckahoe villages).....	3,328	7,558	10,478,567	13,174,813
Greenburg (including Ardsley, Dobbs Ferry, Elmsford, Hastings, Irvington and Tarrytown villages)	20,045	26,129	43,999,110	40,233,126
Harrison.....	11,500	5,081	8,482,047	10,037,240
Lewisboro.....	18,483	1,507	2,519,794	2,472,713
Mamaroneck (including Larchmont and part of Mamaroneck village)	5,440	7,830	15,749,245	16,675,109
Mount Pleasant (including North Tarrytown and Pleasantville vil- lages).....	18,295	12,976	15,504,939	16,860,129
Mount Vernon, city.....	2,816	37,583	43,373,647	49,859,791
New Castle (including part of Mount Kisco village).....	14,429	4,401	5,354,879	5,745,276
New Rochelle, city.....	6,675	31,758	67,272,518	57,588,052
North Castle.....	17,517	2,484	6,042,220	6,847,953
North Salem.....	14,995	1,181	2,635,459	2,586,217
Ossining (including Briar Cliff Manor and Ossining villages)....	7,341	12,181	13,969,870	13,708,851
Pelham (including North Pelham, Pelham and Pelham Manor vil- lages).....	1,568	3,782	9,064,919	11,397,418
Poundridge.....	18,451	643	677,440	641,319
Rye (including Port Chester and Rye villages and part of Mamaroneck village).....	7,968	24,136	27,240,450	27,061,497
Scarsdale (including Scarsdale vil- lage).....	4,077	2,717	10,469,895	10,801,157
Somers.....	20,120	1,173	2,195,694	2,324,774
White Plains, city.....	5,869	16,618	25,279,209	30,820,671
Yonkers, city.....	11,507	90,948	140,927,205	131,861,783
Yorktown.....	25,874	2,431	2,586,704	2,743,614
Total.....	292,759	321,713	\$484,795,763	\$484,795,763

NOTE.—For continuation of this table, see page 501.

COUNTY

*of taxes levied, receipts other than taxes, indebtedness and sinking
touns of Westchester county for the year 1918*

CITIES AND TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessments under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	Taxes
				Amount for State purposes
Bedford (including part of Mount Kisco village).....	80	\$101,500	\$198,179	\$12,891 96
Cortlandt (including Croton and Peekskill villages).....	80	63,550	617,018	22,771 04
Eastchester (including Bronxville and Tuckahoe villages).....	64	52,500	141,135	14,966 24
Greenburg (including Ardsley, Dobbs Ferry, Elmsford, Hastings, Irvington and Tarrytown villages)	88	2,378,750	450,967	48,213 85
Harrison.....	68	37,500		11,399 22
Lewisboro.....	82	98,500		2,909 24
Mamaroneck (including Larchmont and part of Mamaroneck village)	76	135,700	223,716	19,020 84
Mount Pleasant (including North Tarrytown and Pleasantville vil- lages).....	74	214,400	76,705	19,319 23
Mount Vernon, city.....	70	147,615	292,360	56,581 63
New Castle (including part of Mount Kisco village).....	75	217,700		6,746 90
New Rochelle, city.....	94	66,000	345,354	65,233 55
North Castle.....	71	8,450		7,757 78
North Salem.....	82	62,650		2,997 10
Ossining (including Briar Cliff Manor and Ossining villages)...	82	207,000	321,052	15,745 30
Pelham (including North Pelham, Pelham and Pelham Manor vil- lages).....	64	34,950		12,935 33
Poundridge.....	85	4,908		731 18
Rye (including Portchester and Rye villages and part of Mamaroneck village).....	81	158,500	437,771	30,798 48
Scarsdale (including Scarsdale vil- lage).....	78	116,150		12,352 55
Somers.....	76	41,000		2,676 79
White Plains, city.....	66	58,700	577,011	34,938 93
Yonkers, city.....	86	2,325,925	595,575	151,828 70
Yorktown.....	70	39,900		3,149 45
Total.....		\$6,571,848	\$4,276,843	\$555,965 29

NOTE.— For continuation of this table, see page 502.

WESTCHESTER

Statement of the aggregate valuation of real

CITIES AND TOWNS	TAXES — (Continued)			
	Amount for court and stenog- rapher's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Bedford (including part of Mount Kisco village).....	\$1,787 64	\$1,710 43	\$28,616 63	
Cortlandt (including Croton and Peekskill villages).....	3,157 51	3,021 14	58,183 92	
Eastchester (including Bronxville and Tuckahoe villages).....	2,075 27	1,985 64	34,862 49	
Greenburg (including Ardsley, Dobbs Ferry, Elmsford, Hastings, Irvington and Tarrytown villages).....	6,685 50	6,396 75	117,354 27	
Harrison.....	1,580 66	1,512 38	26,776 90	
Lewisboro.....	403 41	385 98	8,156 84	
Mamaroneck (including Larchmont, and part of Mamaroneck village).....	2,637 50	2,523 58	40,723 30	
Mount Pleasant (including North Tarrytown and Pleasantville villages).....	2,678 87	2,563 17	52,950 72	
Mount Vernon, city.....	7,845 81	7,506 94	130,264 23	\$414,683 90
New Castle (including part of Mount Kisco village).....	935 55	895 14	13,406 96	
New Rochelle, city.....	9,045 51	8,654 83	145,924 92	1,165,993 61
North Castle.....	1,475 72	1,029 26	15,954 63	
North Sale.....	415 59	397 64	8,197 34	
Ossining (including Briar Cliff Manor and Ossining villages).....	2,183 30	2,089 00	42,166 53	
Pelham (including North Pelham, Pelham and Pelham Manor villages).....	1,793 66	1,716 19	22,915 11	
Poundridge.....	101 39	97 01	1,311 17	
Rye (including Portchester and Rye villages and part of Mamaroneck village).....	4,270 62	4,086 17	74,391 71	
Scarsdale (including Scarsdale village).....	1,712 85	1,638 87	21,981 65	
Somers.....	371 17	355 14	6,020 39	
White Plains, city.....	4,844 76	4,635 50	84,631 39	603,940 93
Yonkers, city.....	21,053 10	20,143 79	365,877 64	2,949,884 04
Yorktown.....	436 71	417 85	8,301 82	
Total.....	\$77,092 10	\$73,762 40	\$1,308,970 56	\$5,134,502 48

NOTE.— For continuation of this table, see page 503.

— Continued

and personal estate in Westchester county, etc.

CITIES AND TOWNS	TAXES — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Bedford (including part of Mount Kisco village)	\$64,732 73	\$40,932 80	*	\$150,672 19
Cotlandt (including Croton and Peekskill villages)	63,276 05	137,263 33	\$163,598 90	451,266 89
Eastchester (including Bronxville and Tuckahoe villages)	118,920 82	159,958 57	100,950 54	433,719 57
Greenburg (including Ardsley, Dobbs Ferry, Elmsford, Hastings, Irvington and Tarrytown villages)	157,006 75	352,549 51	307,533 70	995,740 33
Harrison	151,571 20		54,409 11	247,249 47
Lewisboro	10,914 21		*	22,769 68
Mamaroneck (including Larchmont and part of Mamaroneck village)	62,281 00	270,451 20	87,864 86	485,502 28
Mount Pleasant (including North Tarrytown and Pleasantville villages)	97,999 21	94,772 97	131,969 38	402,253 55
Mount Vernon, city			511,748 00	1,128,630 51
New Castle (including part of Mount Kisco village)	31,058 07	40,932 81	*	93,975 43
New Rochelle, city			368,393 26	1,763,245 68
North Castle	26,414 42		21,107 00	73,338 81
North Sale	11,021 28		8,254 60	31,283 55
Ossining (including Briar Cliff Manor and Ossining villages)	53,339 32	184,049 50	†92,451 16	392,024 11
Pelham (including North Pelham, Pelham and Pelham Manor villages)	27,971 36	151,797 48	82,946 82	302,075 95
Poundridge	6,268 21		*	8,508 96
Rye (including Portchester and Rye villages and part of Mamaroneck village)	72,296 91	347,808 95	299,001 65	832,654 49
Scarsdale (including Scarsdale village)		105,395 89	74,972 93	218,054 74
Somers	9,860 08		10,347 72	29,631 29
White Plains, city			224,325 82	957,317 33
Yonkers, city			921,209 89	4,429,997 16
Yorktown	17,007 12		11,358 33	40,671 28
Total	\$981,938 74	\$1 885 913 01	\$3,472,429 67	\$13,490,574 25

* No report.

† Ossining village.

NOTE.— For continuation of this table, see page 504.

WESTCHESTER

Statement of the aggregate valuation of real

CITIES AND TOWNS	Rate of tax per \$1 of assessment, actual rate for cities and average rate for towns	RECEIPTS			
		Liquor licenses	Recording mortgages	Taxes on bank stock	From State for public schools
Bedford (including part of Mount Kisco village).....	.0133	\$4,440 00	\$363 55	\$1,981 79	\$2,012 64
Cortlandt (including Croton and Peekskill villages).....	.0225	21,464 59	741 63	6,170 18	18,137 83
Eastchester (including Bronxville and Tuckahoe villages).....	.0411	7,820 83	2,214 17	1,411 34	25,804 33
Greenburg (including Ardsley, Dobbs Ferry, Elmsford, Hastings, Irvington and Tarrytown villages).....	.0214	25,691 66	2,575 41	4,509 67	16,966 86
Harrison.....	.0290	5,617 50	501 86	.....	4,285 82
Lewisboro.....	.0086	531 25	47 75	.....	1,000 72
Mamaroneck (including Larchmont and part of Mamaroneck village).....	.0305	6,721 46	1,565 96	2,237 16	8,605 45
Mount Pleasant (including North Tarrytown and Pleasantville villages).....	.0255	10,609 17	674 75	767 05	11,413 93
Mount Vernon, city.....	.0296	39,502 17	3,607 43	2,923 60	32,080 88
New Castle (including part of Mount Kisco village).....	.0168	2,840 84	387 13	.....	2,805 71
New Rochelle, city.....	.0229	35,458 54	3,787 63	3,453 54	20,053 01
North Castle.....	.0121	1,200 00	142 39	.....	1,151 38
North Salem.....	.0115	480 00	95 95	.....	1,108 81
Ossining (including Briar Cliff Manor and Ossining villages)...	.0276	13,326 67	594 46	3,210 52	9,940 55
Pelham (including North Pelham, Pelham and Pelham Manor villages).....	.0331	2,660 42	1,310 44	.....	3,248 60
Poundridge.....	.0124	.....	6 93	.....	801 56
Rye (including Portchester and Rye villages and part of Mamaroneck village).....	.0303	28,088 75	2,217 45	4,377 71	16,404 70
Scarsdale (including Scarsdale village).....	.0205	.....	1,526 51	.....	730 31
Somers.....	.0132	350 00	69 07	.....	1,331 09
White Plains, city.....	.0303	20,989 18	1,493 98	5,770 11	16,952 76
Yonkers, city.....	.0351	123,412 86	5,648 30	5,955 76	71,991 58
Yorktown.....	.0168	1,200 00	188 23	.....	1,783 98
Total.....	.....	\$352,405 89	\$29,760 98	\$42,768 43	\$268,612 50

NOTE.—For conclusion of this table, see page 505.

— Concluded

and personal estate in Westchester county, etc.

CITIES AND TOWNS	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources, including licenses, fees and water rents	Aggregate			
Bedford (including part of Mount Kisco village).....	\$179 50	\$8,977 48	\$458,999	\$18,231	.....
Cortlandt (including Croton and Peekskill villages).....	37,578 84	84,093 07	1,127,961	40,286	.....
Eastchester (including Bronxville and Tuckahoe villages).....	5,224 74	42,475 41	1,354,012	36,167	.....
Greenburg (including Ardsley, Dobbs Ferry, Elmsford, Hastings, Irvington and Tarrytown villages).....	32,419 24	82,162 84	2,013 150	80,003	.....
Harrison.....	.....	10,405 18	76,000	5,000	.....
Lewisboro.....	.....	1,579 72	.....	.....	.....
Mamaroneck (including Larchmont and part of Mamaroneck village).....	58,104 62	77,234 65	938,422	.....	\$11,730
Mount Pleasant (including North Tarrytown and Pleasantville villages).....	1,623 33	25,088 23	650,813	48,220	.....
Mount Vernon, city.....	152,205 47	230,319 55	4,663 050	.....	1,335,826
New Castle (including part of Mount Kisco village).....	.....	6,033 68	271,300	.....	.....
New Rochelle, city.....	314,170 08	376,922 80	3,095,475	.....	481,659
North Castle.....	.....	2,493 77	3,225	12,688	.....
North Salem.....	.....	1,684 76	10,700	7,252	.....
Ossining (including Briar Cliff Manor and Ossining villages).....	4,587 79	31,659 99	1,006,063	.....	.....
Pelham (including North Pelham, Pelham and Pelham Manor villages).....	2,549 76	9,769 22	685,160	.....	.....
Poundridge.....	.....	808 49	.....	.....	.....
Rye (including Portchester and Rye villages and part of Mamaroneck village).....	10,319 76	61,408 37	2,127,104	52,222	47,801
Scarsdale (including Scarsdale village).....	12,492 15	14,748 97	684,855	.....	.....
Somers.....	.....	1,750 16	.....	2,000	.....
White Plains, city.....	183,302 43	228,508 46	2,756,324	.....	108,667
Yonkers, city.....	.....	207,008 50	10,549,516	.....	90,250
Yorktown.....	.....	3,172 21	24,724	.....	.....
Total.....	\$814,757 71	\$1,508,305 51	\$32,496,913	\$302,069	.....
		County....	9,451,386	1,323,651	.....
			\$41,948,299	\$1,625,720	\$2,016,402

WYOMING

*Statement of the aggregate valuations, real and personal, amount
funds, and tax rates in the several towns*

TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of cor- porations and special fran- chises	Equalized value of real estate, including village property, real estate of cor- porations and special fran- chises
Arcade (including Arcade village) ..	29,440	2,479	\$1,552,238	\$1,551,442
Attica (including Attica village)	22,500	2,911	1,848,018	2,087,992
Bennington	33,900	1,757	850,507	1,052,468
Castile (including Castile village and part of Perry village)	22,800	2,440	2,262,034	2,177,137
Covington	15,840	981	873,091	1,031,305
Eagle	22,400	1,189	721,158	791,851
Gainesville (including Gainesville and Silver Springs village)	22,500	2,475	1,733,435	1,851,213
Genesee Falls	9,500	661	471,873	404,256
Java	29,750	1,636	957,540	848,293
Middlebury (including Wyoming village)	22,440	1,485	1,202,763	1,320,667
Orangeville	22,325	905	468,081	598,223
Perry (including part of Perry vil- lage)	22,300	5,841	4,206,895	3,904,398
Pike (including Pike village)	19,700	1,076	700,830	700,460
Sheldon	29,820	1,752	981,685	900,378
Warsaw (including Warsaw village) ..	22,440	4,545	3,717,274	3,219,984
Wethersfield	22,540	95	538,365	645,730
Total	370,195	\$33,028	\$23,085,797	\$23,085,797

YATES

*Statement of the aggregate valuations, real and personal, amount
funds, and tax rates in the several towns*

Barrington	22,429	1,017	\$699,056	\$614,358
Benton	25,278	2,083	1,741,734	1,664,405
Italy	24,690	823	502,895	390,666
Jerusalem	35,361	2,424	1,626,500	1,685,640
Middlesex	19,110	1,133	740,692	692,917
Milo (including Penn Yan village) ..	22,482	6,221	3,941,090	4,190,644
Potter (including Rushville village) ..	23,402	1,414	947,922	932,962
Starkey (including Dundee village) ..	19,690	2,656	1,876,771	1,921,659
Torrey (including Dresden village) ..	13,571	1,070	893,582	866,991
Total	206,013	18,841	\$12,970,242	\$12,970,242

NOTE.— For continuation of this table, see page 507.

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking of Wyoming county for the year 1918

TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessment under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	Taxes
				Amount for State purposes
Arcade (including Arcade village) ..	78	\$27,750	\$135,070	\$1,878 81
Attica (including Attica village)	69	26,200	116,213	2,515 34
Bennington	63	11,100		1,265 36
Castile (including Castile village and part of Perry village)	81	133,300	35,000	2,748 80
Covington	66	2,000		1,229 35
Eagle	71	7,000	30,133	950 41
Gainesville (including Gainesville and Silver Springs village)	73	16,000	93,016	2,221 48
Genesee Falls	91			480 95
Java	88	9,500		1,020 54
Middlebury (including Wyoming village)	71	11,700		1,585 16
Orangeville	61	700		712 54
Perry (including part of Perry village)	84	102,100	177,852	4,766 67
Pike (including Pike village)	78	5,000		839 30
Sheldon	85	35,300		1,113 20
Warsaw (including Warsaw village) ..	90	77,250	237,090	3,922 84
Wethersfield	65	9,170		779 15
Total		\$474,070	\$824,374	\$28,029 90

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking of Yates county for the year 1918

Barrington	71	\$6,100		\$806 50
Benton	66	34,250		2,182 25
Italy	81			512 21
Jerusalem	60	4,450		2,210 09
Middlesex	67	13,000		908 51
Milo (including Penn Yan village) ..	58	186,720	\$374,521	5,494 48
Potter (including Rushville village) ..	63	13,800	42,728	1,223 23
Starkey (including Dundee village) ..	60	83,000	130,693	2,532 66
Torrey (including Dresden village) ..	64	8,225		1,136 73
Total		\$349,645	\$547,942	\$17,005 66

NOTE.— For continuation of this table, see page 508.

WYOMING

Statement of the aggregate valuation of real

TOWNS	TAXES — (Continued)			
	Amount for court and stenographer's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Arcade (including Arcade village) ..	\$92 48	\$345 48	\$9,285 07	.....
Attica (including Attica village)	124 81	462 52	12,430 68	.....
Bennington	62 28	232 68	6,253 39	.....
Castile (including Castile village and part of Perry village)	136 30	505 45	13,584 52	.....
Covington	60 52	226 06	6,075 45	.....
Eagle	46 79	174 76	4,696 96	.....
Gainesville (including Gainesville and Silver Springs village)	109 35	408 49	10,978 53	.....
Genesee Falls	23 67	88 44	2,376 88	.....
Java	50 24	187 61	5,043 52	.....
Middlebury (including Wyoming village)	78 08	291 48	7,833 82	.....
Orangeville	35 08	131 04	3,521 46	.....
Perry (including part of Perry village)	235 62	876 50	23,556 74	.....
Pike (including Pike village)	41 32	154 34	4,147 85	.....
Sheldon	54 79	204 70	5,501 44	.....
Warsaw (including Warsaw village) ..	194 08	721 35	19,386 53	.....
Wethersfield	34 29	143 27	3,850 57	.....
Total	\$1,379 65	\$5,154 17	\$138,523 41	.....

YATES

Statement of the aggregate valuation of real

Barrington	\$31 48	\$148 12	\$2,794 14	.....
Benton	85 30	401 28	6,819 64	.....
Italy	20 02	94 18	2,309 88	.....
Jerusalem	86 38	406 40	7,868 07	.....
Middlesex	35 51	167 06	2,574 94	.....
Milo (including Pen Yan village) ..	214 76	1,010 33	16,791 66	.....
Potter (including Rushville village) ..	47 81	224 93	3,636 81	.....
Starkey (including Dundee village) ..	98 99	465 70	7,275 61	.....
Torrey (including Dresden village) ..	44 43	209 02	3,462 91	.....
Total	\$664 68	\$3,127 02	\$53,033 66	.....

NOTE.— For continuation of this table, see page 509.

— Continued

and personal estate in Wyoming county, etc.

TOWNS	TAXES — (Concluded)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Arcade (including Arcade village) ..	\$9,221 37	\$12,445 47	\$17,515 50	\$50,784 18
Attica (including Attica village)	13,347 36	13,105 47	18,422 83	60,409 01
Bennington.....	14,728 87	.....	7,419 75	29,962 33
Castile (including Castile village and part of Perry village).....	12,150 26	11,001 77	16,028 98	56,165 08
Covington.....	8,820 88	.....	4,945 03	21,357 29
Eagle.....	10,051 31	.....	8,376 83	24,297 06
Gainesville (including Gainesville and Silver Springs village).....	12,853 34	6,964 60	15,947 91	49,483 70
Genesee Falls.....	4,327 38	.....	2,391 15	9,688 47
Java.....	12,371 74	.....	6,389 76	25,063 41
Middlebury (including Wyoming village).....	14,004 95	821 90	14,074 30	38,689 64
Orangeville.....	7,182 13	.....	2,323 64	13,905 89
Perry (including part of Perry vil- lage).....	18,807 01	31,361 01	34,980 31	114,583 86
Pike (including Pike village).....	7,737 98	2,199 56	6,413 73	21,534 08
Sheldon.....	7,283 11	.....	11,011 15	25,168 39
Warsaw (including Warsaw village).....	16,647 93	27,267 45	34,416 07	102,556 25
Wethersfield.....	8,046 13	.....	5,587 99	18,441 40
Total.....	\$177,590 75	\$105,167 23	\$206,244 93	\$662,090 04

— Continued

and personal estate in Yates county, etc.

Barrington.....	\$5,192 25	.....	\$4,127 17	\$13,098 66
Benton.....	7,613 75	.....	6,913 30	24,015 52
Italy.....	5,465 53	.....	3,691 22	12,093 04
Jerusalem.....	11,402 61	.....	8,588 41	30,061 96
Middlesex.....	7,109 97	.....	5,096 19	15,892 18
Milo (including Penn Yan village) ..	18,249 40	\$36,552 39	33,754 25	112,067 27
Potter (including Rushville village) ..	9,541 00	1,954 88	8,030 42	24,659 08
Starkey (including Dundee village) ..	9,304 62	4,749 22	16,040 53	41,367 33
Torrey (including Dresden village) ..	4,535 36	850 00	4,990 47	15,228 92
Total.....	\$78,414 49	\$44,106 49	\$92,131 96	\$288,483 96

NOTE.— For continuation of this table, see page 510.

WYOMING

Statement of the aggregate valuation of real

TOWNS	Rate of tax per \$1 of assess- ment, actual rate for cities and aver- age rate for towns	RECEIPTS			
		Liquor licenses	Record- ing mort- gages	Taxes on bank stock	From State for public schools
Arcade (including Arcade village)	.0221		\$126 02	\$1,350 70	\$1,325 77
Attica (including Attica village)	.0322	\$1,564 02	103 80	1,162 13	2,222 49
Bennington	.0347	509 25	46 22		2,562 67
Castile (including Castile village and part of Perry village)	.0234		241 44	350 00	4,241 32
Covington	.0244		74 25		1,034 17
Eagle	.0333		62 90	301 33	1,907 92
Gainesville (including Gainesville and Silver Springs village)	.0282		209 31	930 17	1,567 91
Genesee Falls	.0205	169 75	24 96		572 26
Java	.0259	509 25	41 39		1,513 68
Middlebury (including Wyoming village)	.0318		129 16		3,634 82
Orangeville	.0296		39 52		736 29
Perry (including part of Perry vil- lage)	.0265		268 99	1,778 52	5,366 37
Pike (including Pike village)	.0305		28 77		2,034 94
Sheldon	.0247	509 25	18 78		2,988 12
Warsaw (including Warsaw vil- lage)	.0270		310 24	2,370 90	7,090 00
Wethersfield	.0336		21 69		1,483 50
Total		\$3,261 52	\$1,747 44	\$3,243 75	\$40,282 23

YATES

Statement of the aggregate valuation of real

Barrington	.0185		\$85 79		\$1,685 20
Benton	.0135		115 75		1,707 07
Italy	.0240		35 48		1,605 51
Jerusalem	.0184		90 62		2,912 15
Middlesex	.0210		115 95		2,053 76
Milo (including Penn Yan village)	.0271	\$48 50	328 75	\$3,745 21	10,644 02
Potter (including Rushville village)	.0256		49 59	427 28	2,827 87
Starkey (including Dundee village)	.0211		78 71	1,306 93	4,585 90
Torrey (including Dresden village)	.0168		94 70		907 55
Total		\$48 50	\$995 34	\$5,479 42	\$29,019 03

NOTE.— For conclusion of this table, see page 511.

— Concluded

and personal estate in Wyoming county, etc.

TOWNS	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources, including licenses, fees and water rents	Aggregate			
Arcade (including Arcade village)	\$66 45	\$2,868 94	\$80,450		\$1,272
Attica (including Attica village)	338 00	5,390 44		\$1,500	
Bennington		3,118 14	18,410	1,130	
Castile (including Castile village and part of Perry village)	144 95	4,977 71	22,000		
Covington		1,108 42	5,490		
Eagle		2,272 15			
Gainesville (including Gainesville and Silver Springs village)	4,779 14	7,486 53	30,100		
Genesee Falls		766 97	8,000		
Java		2,064 32	1,000		
Middlebury (including Wyoming village)		3,763 98	10,000		
Orangeville		775 81		1,050	
Perry (including part of Perry village)	2,270 83	9,684 71	40,000	9,000	
Pike (including Pike village)	81 00	2,144 71	10,000	600	
Sheldon		3,516 15		1,450	
Warsaw (including Warsaw village)	1,064 28	10,835 42	93,000		
Wethersfield		1,505 19			
Total	\$8,744 65	\$62,279 59	\$318,450	\$14,730	
		County	52,000	61,848	
			\$370,450	\$76,578	\$1,272

— Concluded

and personal estate in Yates county, etc.

Barrington		\$1,770 99	\$1,320		
Benton		1,822 82			
Italy		1,730 99		\$696	
Jerusalem		3,002 77		750	
Middlesex		2,169 71	2,200		
Milo (including Penn Yan village)	\$147 30	14,913 78	182,000		
Potter (including Rushville village)	312 16	3,616 90	14,000		
Starkey (including Dundee village)	2 08	5,973 62		400	
Torrey (including Dresden village)	4 03	1,006 28			
Total	\$465 57	\$36,007 86	\$199,520	\$1,846	

RECAPITU

*Statement of the aggregate valuations, real and personal, amount
funds, and tax rates in the several counties*

COUNTIES	Acres of land	Population	Assessed value of real estate, including village property, real estate of cor- porations and special fran- chises
Albany.....	310,977	183,330	\$148,494,430
Allegany.....	641,431	40,216	23,839,364
Broome.....	453,796	90,641	68,152,135
Cattaraugus.....	802,031	70,610	40,721,032
Cayuga.....	416,939	65,751	43,297,201
Chautauqua.....	655,702	116,818	78,449,863
Chemung.....	246,345	59,017	44,891,024
Chenango.....	547,753	36,648	18,740,396
Clinton.....	594,173	47,561	10,469,123
Columbia.....	440,516	44,111	27,554,714
Cortland.....	310,463	30,074	18,490,143
Delaware.....	876,568	45,995	21,959,745
Dutchess.....	485,881	91,044	71,949,765
Erie.....	643,954	571,839	650,140,758
Essex.....	1,143,872	32,461	18,831,188
Franklin.....	1,025,485	45,095	14,199,924
Fulton.....	307,178	45,625	28,063,831
Genesee.....	309,819	40,252	37,284,520
Greene.....	370,980	30,091	14,058,313
Hamilton.....	1,107,160	4,491	5,066,902
Herkimer.....	885,778	64,109	40,692,232
Jefferson.....	745,658	81,009	54,280,016
Lewis.....	778,780	25,947	11,891,057
Livingston.....	384,337	38,427	30,096,063
Madison.....	389,149	41,742	22,706,196
Monroe.....	398,474	319,310	349,110,413
Montgomery.....	224,514	61,030	35,242,296
Nassau.....	157,440	116,825	134,860,252
New York (Greater).....	201,446	5,047,221	8,428,322,753
Niagara.....	309,953	104,156	151,058,826
Oneida.....	729,535	167,331	91,550,397
Onondaga.....	455,191	213,405	210,309,397
Ontario.....	384,042	54,628	45,120,173
Orange.....	483,303	118,118	66,110,075
Orleans.....	230,649	33,919	29,168,305
Oswego.....	571,437	75,929	37,119,950
Otsego.....	614,988	48,534	25,783,833
Putnam.....	138,618	12,767	14,758,041
Rensselaer.....	399,986	121,330	86,823,577
Rockland.....	63,030	46,903	35,082,062
Saint Lawrence.....	1,675,182	90,291	49,755,992
Saratoga.....	494,977	62,982	34,532,614
Schenectady.....	120,393	98,625	77,371,034
Schoharie.....	371,005	23,005	12,265,858
Schuyler.....	199,051	13,954	7,287,277
Seneca.....	199,602	25,249	18,471,373
Steuben.....	837,627	83,630	46,977,089
Suffolk.....	532,330	104,181	106,246,234
Sullivan.....	603,898	38,189	7,574,350
Tioga.....	314,668	25,549	14,633,646
Tompkins.....	293,088	36,535	27,932,747
Ulster.....	687,708	85,367	35,390,428
Warren.....	496,693	32,977	16,714,628
Washington.....	500,224	46,955	21,398,391
Wayne.....	352,749	53,476	36,707,138
Westchester.....	292,759	321,713	484,795,763
Wyoming.....	370,195	33,028	23,085,797
Yates.....	206,013	18,841	12,970,242
Total.....	28,766,488	9,678,857	\$12,322,150,324

LATION

of taxes levied, receipts other than taxes, indebtedness and sinking of the State of New York for the year 1918

COUNTIES	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	Taxes
			Amount for State purposes
Albany.....	\$4,308,725	\$7,473,725	\$170,142 47
Allegany.....	539,363	1,606,074	31,789 48
Broome.....	1,017,520	1,541,298	78,853 46
Cattaraugus.....	710,235	3,190,526	57,017 93
Cayuga.....	612,438	1,295,814	55,421 62
Chautauqua.....	968,305	3,426,196	93,242 49
Chemung.....	1,189,670	1,391,841	49,202 48
Chenango.....	522,275	1,645,290	25,759 82
Clinton.....	330,910	1,227,900	21,863 06
Columbia.....	556,618	1,435,404	38,153 03
Cortland.....	573,550	730,867	22,956 90
Delaware.....	434,051	1,685,504	37,131 07
Dutchess.....	2,559,980	3,187,368	92,512 36
Erie.....	14,731,800	20,374,660	657,468 38
Essex.....	364,055	615,309	29,918 65
Franklin.....	269,525	1,463,933	27,194 96
Fulton.....	764,660	2,722,858	27,436 24
Genesee.....	725,700	1,180,619	45,989 49
Greene.....	205,300	750,425	20,983 61
Hamilton.....	5,565	.....	8,386 23
Herkimer.....	611,875	2,157,798	53,726 05
Jefferson.....	1,542,250	2,589,363	77,988 81
Lewis.....	357,671	394,819	19,206 18
Livingston.....	1,083,005	744,639	36,874 78
Madison.....	892,335	732,866	30,260 02
Monroe.....	3,108,450	8,406,209	381,983 10
Montgomery.....	561,101	2,365,231	49,728 67
Nassau.....	3,230,600	2,034,048	246,969 79
New York (Greater).....	362,412,780	427,115,434	8,463,756 38
Niagara.....	376,250	3,228,084	145,182 23
Oneida.....	1,481,745	6,822,424	87,012 87
Onondaga.....	3,684,828	5,260,702	238,581 66
Ontario.....	873,100	1,381,671	54,104 57
Orange.....	1,938,995	3,952,348	108,628 95
Orleans.....	165,255	755,457	32,310 36
Oswego.....	1,457,806	1,443,050	48,221 25
Otsego.....	966,300	2,181,559	34,468 05
Putnam.....	586,750	200,000	20,324 70
Rensselaer.....	1,633,067	3,852,829	94,493 57
Rockland.....	167,600	865,670	45,496 45
Saint Lawrence.....	1,596,210	2,730,990	69,659 57
Saratoga.....	408,255	1,116,091	50,342 51
Schenectady.....	663,318	680,423	113,534 86
Schoharie.....	329,973	550,713	15,083 36
Schuyler.....	131,330	211,958	10,193 83
Seneca.....	267,360	444,043	22,479 02
Steuben.....	1,195,425	1,805,699	57,129 30
Suffolk.....	2,583,425	2,680,982	149,996 17
Sullivan.....	142,105	643,282	20,449 33
Tioga.....	255,455	792,793	17,174 62
Tompkins.....	523,968	1,031,619	31,387 76
Ulster.....	348,420	2,613,094	53,030 83
Warren.....	392,550	1,673,828	27,063 90
Washington.....	634,335	1,384,291	28,954 69
Wayne.....	481,930	1,283,240	46,482 79
Westchester.....	6,571,848	4,276,843	555,965 29
Wyoming.....	474,070	824,374	28,029 90
Yates.....	349,645	547,942	17,005 66
Total.....	\$435,871,630	\$558,691,079	\$13,175,204 56

RECAPITULATION

Statement of the aggregate valuation of real

COUNTIES	TAXES — (Continued)			
	Amount for court and stenog- rapher's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Albany.....	\$13,042 32	\$22,573 56	\$864,519 68	\$2,192,986 08
Allegany.....	1,399 99	5,845 49	126,459 10	
Broome.....	4,537 53	10,461 84	339,197 76	1,024,527 51
Cattaraugus.....	2,432 81	10,484 52	162,891 31	201,451 64
Cayuga.....	2,224 71	10,191 43	202,429 90	496,321 71
Chautauque.....	4,582 04	17,145 53	175,510 51	515,748 95
Chemung.....	3,020 60	9,047 41	270,165 92	415,470 42
Chenango.....	1,316 69	4,828 68	153,510 67	52,247 99
Clinton.....	830 44	2,894 67	116,228 54	65,076 11
Columbia.....	2,428 26	5,061 93	192,932 68	105,307 20
Cortland.....	1,307 22	4,221 34	118,474 08	152,862 42
Delaware.....	1,491 34	4,626 35	114,907 67	
Dutchess.....	12,213 38	12,274 03	924,990 19	541,286 75
Erie.....	36,986 84	120,895 98	2,296,257 85	8,342,318 08
Essex.....	1,429 92	3,960 44	131,083 88	
Franklin.....	1,186 69	3,608 07	195,180 55	
Fulton.....	1,384 12	3,640 09	119,370 49	243,317 64
Genesee.....	2,261 85	8,456 59	87,832 59	261,837 06
Greene.....	1,313 18	2,783 99	125,985 99	
Hamilton.....	884 38	1,112 64	43,013 62	
Herkimer.....	2,690 21	7,128 07	231,831 83	136,871 25
Jefferson.....	3,428 29	8,906 53	329,800 79	422,998 88
Lewis.....	811 36	2,548 17	71,039 62	
Livingston.....	1,691 14	6,780 57	162,244 96	
Madison.....	1,633 34	5,564 25	145,939 83	121,076 31
Monroe.....	17,403 86	70,239 46	1,053,045 44	3,714,423 81
Montgomery.....	2,619 58	6,597 73	320,000 00	292,360 38
Nassau.....	16,657 46	33,645 31	1,826,944 46	134,047 49
New York (Greater).....	106,423 15			153,040,739 45
Niagara.....	8,544 11	26,696 26	533,628 03	1,338,446 61
Oneida.....	6,039 93	18,127 07	697,571 81	1,063,440 82
Onondaga.....	14,174 50	43,870 65	1,057,726 46	2,364,468 66
Ontario.....	2,389 59	9,948 81	172,329 00	187,158 85
Orange.....	11,007 57	14,412 16	348,205 77	526,871 98
Orleans.....	1,784 27	5,941 26	147,475 71	
Oswego.....	2,492 51	8,866 98	300,906 49	591,429 25
Otsego.....	1,635 15	4,573 03	154,532 98	79,803 57
Putnam.....	2,463 39	2,696 56	82,191 29	
Rensselaer.....	7,677 17	12,536 88	587,821 35	1,025,615 42
Rockland.....	5,808 94	6,036 22	227,499 76	
Saint Lawrence.....	3,800 89	9,242 05	200,700 65	80,719 97
Saratoga.....	2,528 34	6,679 17	277,001 52	222,704 35
Schenectady.....	5,878 90	15,063 18	268,994 48	821,471 66
Schoharie.....	1,086 10	2,001 18	58,070 55	
Schuyler.....	502 13	1,874 45	38,302 52	
Seneca.....	938 83	4,133 46	108,341 49	
Steuben.....	2,386 02	10,504 99	229,479 69	240,063 17
Suffolk.....	12,643 08	19,900 60	337,371 94	
Sullivan.....	683 14	2,713 10	137,212 05	
Tioga.....	1,027 92	3,158 09	57,488 26	
Tompkins.....	1,926 51	5,776 72	78,540 53	212,399 20
Ulster.....	3,014 52	7,035 84	217,795 11	353,371 63
Warren.....	1,420 36	3,590 70	185,829 86	139,606 43
Washington.....	1,650 52	3,841 55	126,467 84	
Wayne.....	1,836 51	8,547 31	90,687 20	
Westchester.....	77,092 10	73,762 40	1,308,970 56	5,134,502 48
Wyoming.....	1,379 65	5,154 17	138,523 41	
Yates.....	664 68	3,127 02	53,033 66	
Total.....	\$433,531 21	\$745,551 08	\$18,494,462 69	\$186,856,349 22

— Continued

and personal estate in the State of New York, etc.

COUNTIES	TAXES — (Concluded) 1			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Albany	\$132,148 93	\$44,924 65	\$837,045 38	\$4,277,383 07
Allegany	226,819 05	87,869 40	267,153 74	747,136 25
Broome	136,512 02	143,912 45	690,731 98	2,431,734 56
Cattaraugus	227,278 66	85,983 81	502,472 50	1,250,013 18
Cayuga	188,009 90	37,153 03	380,555 67	1,374,307 97
Chautauqua	321,303 89	114,911 27	867,838 67	2,110,281 35
Chemung	99,827 84	25,647 01	348,783 81	1,221,105 49
Chenango	50,768 77	19,287 24	213,167 72	520,887 58
Clinton	140,520 36	15,913 22	215,199 11	578,525 51
Columbia	132,848 97	28,353 50	205,750 49	710,836 05
Cortland	106,626 85	22,428 84	127,019 44	555,897 09
Delaware	241,554 58	83,279 29	277,402 01	760,692 81
Dutchess	243,816 35	81,749 21	478,943 02	1,757,335 29
Erie	541,954 76	300,814 76	4,275,892 23	16,572,588 98
Essex	229,332 30	124,169 64	224,406 32	744,310 15
Franklin	186,478 75	102,062 73	266,615 17	782,326 92
Fulton	40,953 23	5,603 20	270,495 21	712,200 22
Genesee	154,201 97	46,787 36	264,273 41	871,640 34
Greene	126,236 84	67,492 66	138,024 72	482,820 99
Hamilton	128,608 25	.....	47,230 27	225,735 39
Herkimer	203,385 62	245,553 14	457,575 94	1,338,712 11
Jefferson	215,157 37	152,410 15	470,184 13	1,680,774 98
Lewis	159,264 21	35,610 54	158,824 50	447,004 58
Livingston	177,391 77	114,100 67	237,657 56	736,641 48
Madison	169,389 89	69,356 70	252,839 68	786,060 02
Monroe	489,894 42	159,901 61	2,539,261 55	8,426,153 28
Montgomery	53,600 00	95,820 62	322,310 76	1,143,037 74
Nassau	516,029 54	429,676 95	1,340,072 02	4,544,043 02
New York (Greater)	.....	.....	42,501,156 04	204,112,075 02
Niagara	193,758 22	51,561 71	714,369 11	3,012,186 28
Oneida	335,654 78	96,274 69	966,322 19	3,300,444 16
Onondaga	388,635 77	211,721 86	1,303,574 56	5,622,854 14
Ontario	174,409 18	61,446 07	337,276 50	968,962 57
Orange	246,309 96	119,589 94	674,320 54	2,048,245 97
Orleans	124,813 05	120,094 32	179,934 56	612,323 58
Oswego	216,724 32	43,357 26	350,951 01	1,562,949 07
Otsego	157,591 71	59,387 82	272,794 18	764,986 49
Putnam	66,749 06	19,206 81	88,532 54	282,164 38
Rensselaer	107,237 89	45,378 89	633,154 11	2,513,915 28
Rockland	167,663 28	366,721 86	230,222 36	1,049,438 87
Saint Lawrence	397,828 36	118,537 75	480,371 47	1,380,860 71
Saratoga	222,814 27	112,322 84	370,884 19	1,265,277 19
Schenectady	78,883 97	36,780 08	1,038,305 51	2,373,912 64
Schoharie	117,992 81	33,595 32	108,320 95	336,150 27
Schuyler	6,922 90	46,812 26	74,672 98	179,261 07
Seneca	120,780 46	113,257 20	139,204 32	509,134 76
Steuben	303,336 14	99,229 72	458,040 01	1,400,169 04
Suffolk	888,093 90	265,522 61	777,732 88	2,401,161 18
Sullivan	119,814 33	40,470 16	208,937 76	530,279 67
Tioga	108,085 27	93,255 12	151,719 63	431,908 91
Tompkins	120,006 50	25,676 66	238,228 94	713,937 83
Ulster	243,646 40	54,844 67	321,591 14	1,254,330 14
Warren	137,042 45	6,427 97	180,240 20	681,221 87
Washington	139,381 79	146,674 43	252,785 69	699,756 51
Wayne	275,859 41	140,722 42	316,447 58	880,583 23
Westchester	981,938 74	1,835,913 01	3,472,429 67	13,490,574 26
Wyoming	177,590 75	105,167 23	206,244 93	662,090 04
Yates	78,414 49	44,106 49	92,131 96	288,483 96
Total	\$12,349,966 44	\$7,304,830 82	\$73,813,319 51	\$313,173,215 83

RECAPITULATION

Statement of the aggregate valuation of real

COUNTIES	RECEIPTS.			
	Liquor licenses	Record- ing mort- gages	Taxes on bank stock	From State for public schools
Albany.....	\$227,891 86	\$6,831 27	\$74,576 49	\$105,797 47
Allegany.....	3,040 95	3,203 73	16,060 83	69,172 83
Broome.....	68,415 83	5,639 32	15,022 21	87,004 31
Cattaraugus.....	33,381 25	6,567 95	31,905 26	88,146 30
Cayuga.....	36,873 06	6,256 19	12,957 14	59,397 14
Chautauqua.....	47,892 33	8,015 30	34,261 96	119,732 40
Chemung.....	43,443 96	3,851 92	13,918 42	51,789 07
Chenango.....	9,430 01	1,409 60	16,452 89	61,384 89
Clinton.....	17,535 34	1,887 45	12,279 00	55,331 60
Columbia.....	26,082 18	2,339 00	14,354 04	41,678 04
Cortland.....	13,038 43	1,509 28	7,308 69	40,382 95
Deaware.....	140 65	4,918 70	16,855 03	83,299 54
Dutchess.....	61,278 69	4,980 14	31,873 67	73,546 78
Essex.....	941,341 87	74,491 30	203,742 63	379,550 47
Franklin.....	10,925 81	3,101 89	6,153 10	44,354 54
Fulton.....	7,418 66	3,877 83	14,639 33	57,097 06
Genesee.....	31,332 81	1,417 60	27,228 58	43,447 47
Greene.....	22,143 35	4,747 44	11,806 19	33,750 46
Hamilton.....	12,672 60	1,119 93	7,554 26	38,780 97
Herkimer.....	2,132 78	890 51	.....	8,454 61
Jefferson.....	48,188 91	5,668 17	21,577 97	66,990 49
Lewis.....	45,962 70	5,237 85	25,893 63	97,984 77
Livingston.....	9,062 44	1,283 03	3,918 19	43,521 27
Madison.....	3,648 92	3,081 80	7,446 39	40,215 16
Monroe.....	11,997 21	2,107 00	7,328 67	51,750 96
Montgomery.....	316,539 79	36,320 65	84,052 09	194,844 18
Nassau.....	48,579 93	1,685 58	23,415 77	42,647 56
New York (Greater)	128,862 88	52,476 19	20,340 48	99,630 77
Niagara.....	6,007,544 43	1,059,118 51	4,271,154 34	2,392,121 25
Oneida.....	92,790 61	18,297 04	32,280 85	80,181 60
Onondaga.....	204,673 76	15,132 15	68,224 24	153,216 30
Ontario.....	253,506 24	19,486 10	52,606 90	132,710 53
Orange.....	23,031 64	5,419 16	13,816 68	60,676 53
Orleans.....	82,782 91	12,346 33	39,523 49	92,532 51
Oswego.....	4,632 67	1,890 40	7,774 57	39,787 92
Otsego.....	44,826 02	3,698 89	10,876 89	80,811 54
Putnam.....	16,373 95	3,765 62	21,815 59	75,254 81
Rensselaer.....	4,574 87	2,403 75	3,177 25	11,651 26
Rockland.....	130,655 83	4,327 57	38,528 29	89,550 14
Saint Lawrence.....	34,108 02	6,561 90	8,656 69	33,576 42
Saratoga.....	19,305 16	3,894 57	27,304 01	116,385 12
Schenectady.....	39,536 98	6,200 47	11,160 91	68,916 66
Schoharie.....	126,183 74	7,384 10	6,804 24	70,741 90
Schuyler.....	2,534 07	464 76	5,507 12	38,219 83
Seneca.....	.....	885 48	2,119 58	23,608 77
Steuben.....	10,218 10	2,032 48	4,440 43	25,857 79
Suffolk.....	34,522 31	4,567 34	18,057 01	111,885 09
Sullivan.....	76,142 35	21,615 34	26,809 79	79,320 57
Tioga.....	18,570 68	2,916 35	6,432 83	52,295 17
Tompkins.....	12 13	1,798 12	7,927 93	43,917 16
Ulster.....	17,658 71	1,916 89	10,316 22	45,303 52
Warren.....	49,927 12	3,513 76	25,869 62	67,007 94
Washington.....	22,736 69	1,024 96	16,738 28	36,664 76
Wayne.....	18,153 93	2,595 13	13,842 91	60,228 97
Westchester.....	16,511 46	6,487 34	12,832 41	57,159 59
Wyoming.....	352,405 89	29,760 98	42,768 43	268,612 50
Yates.....	3,261 52	1,747 44	8,243 75	40,282 23
Total.....	48 50	995 34	5,479 42	29,019 03
Total.....	\$9,936,385 52	\$1,507,225 75	\$5,584,013 58	\$6,661,371 52

— Concluded

and personal estate in the State of New York, etc.

COUNTIES	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources, including licenses, fees and water rents	Aggregate			
Albany.....	\$27,147 33	\$442,244 42	\$14,428,552	\$255,342	\$1,274,439
Allegany.....	5,746 09	97,224 48	714,280	5,515	.....
Broome.....	89,395 77	265,567 44	3,361, 13	37,114	155,174
Cattaraugus.....	44,175 81	204,176 57	1,247,854	85,678	.....
Cayuga.....	88,138 61	203,622 14	1,326,144	83,891	.....
Chautauqua.....	147,010 13	356,912 12	2,264,356	13,790	17,586
Cheung.....	147,445 37	260,448 74	2,865,695	50	.....
Chenango.....	5,540 46	94,217 85	352,538	30,271	12,450
Clinton.....	8,310 72	95,344 11	779,385	27,882	861
Columbia.....	12,886 22	100,340 38	1,006,749	500	18,451
Cortland.....	20,065 20	82,304 55	956,739	7,476	.....
Delaware.....	6,394 92	111,608 84	369,783	21,565	24,260
Dutchess.....	175,487 28	347,166 56	3,170,255	42,544	70,472
Erie.....	1,269,053 24	2,868,179 51	44,460,248	159,053	4,547,386
Essex.....	2,952 39	67,487 76	615,079	10,025	11,250
Franklin.....	5,462 56	88,495 44	968,883	.....	11,250
Fulton.....	152,929 67	256,356 13	1,237,050	25,034	30,839
Genesee.....	8,847 40	81,294 84	957,030	6,017	.....
Green.....	3,780 43	63,908 19	438,525	29,705	.....
Hamilton.....	.....	12,477 90	140,120	112,536	.....
Herkimer.....	55,117 59	197,543 13	2,733,844	21,244	32,073
Jefferson.....	44,416 26	219,495 21	2,106,702	118,014	12,765
Lewis.....	6,145 34	63,930 27	284,756	1,200	9,369
Livingston.....	19,842 02	74,234 29	331,300	7,563	.....
Madison.....	3,718 15	76,601 99	835,117	5,332	.....
Monroe.....	534,786 52	1,166,643 23	24,025,091	36,100	1,975,983
Montgomery.....	14,024 58	130,353 39	1,703,403	119,502	98,000
Nassau.....	94,514 89	395,825 21	7,674,786	605,927	12,314
New York (Greater)	33,395,693 72	47,125,632 25	1,506,555,569	49,321,500	442,024,899
Niagara.....	1,747,614 15	1,971,164 25	5,676,434	2,500	834
Oneida.....	372,781 89	814,028 34	5,413,656	38,512	393,490
Onondaga.....	882,476 84	1,340,786 61	15,015,838	1,421	.....
Ontario.....	59,360 34	162,304 35	1,193,065	10,104	55,231
Orange.....	199,579 69	426,764 93	3,308,200	20,675	325,574
Orleans.....	199 00	54,284 56	256,023	.....	.....
Oswego.....	156,199 26	296,412 60	1,630,921	2,600	49,437
Otsego.....	8,042 85	125,452 82	655,431	25,200	.....
Putnam.....	3,825 60	25,632 73	261,394	.....	29,394
Rensselaer.....	425,214 91	688,276 74	6,402,114	259,150	102,981
Rockland.....	13,185 36	96,088 29	890,936	40,167	7,803
Saint Lawrence.....	27,260 30	194,149 16	1,444,856	8,101	.....
Saratoga.....	55,441 62	181,256 64	1,463,637	37,062	18,545
Schenectady.....	1,633,484 00	1,844,598 07	5,914,147	1,993,800	294,749
Schoharie.....	1,510 03	48,235 81	323,425	11,320	.....
Schoyler.....	23,418 76	50,033 59	187,690	7,461	9,796
Seneca.....	9,455 20	52,064 00	699,770	621	26,108
Steuben.....	4,261 73	243,293 48	1,274,383	4,810	.....
Suffolk.....	5,627 65	209,515 70	1,626,568	16,213	.....
Sullivan.....	14,111 55	94,626 58	759,696	3,066	.....
Tioga.....	8,321 18	61,976 52	253,100	156	.....
Tompkins.....	18,280 29	93,475 63	1,607,720	5,081	248,830
Ulster.....	3,972 79	150,291 23	1,702,709	185,486	.....
Warren.....	17,198 89	94,363 58	348,970	84,790	.....
Washington.....	1,946 57	96,767 51	735,196	.....	.....
Wayne.....	4,498 22	97,489 02	651,357	2,200	.....
Westchester.....	814,757 71	1,508,305 51	41,948,299	1,625,720	2,016,402
Wyoming.....	8,744 65	62,279 59	3,045,000	76,578	1,272
Yates.....	465 57	36,007 86	199,500	1,846	.....
Total.....	\$42,980,565 27	\$66,669,561 64	\$1,730,126,591	\$5,656,220	\$453,920,257
		State.....	\$236,214,660		56,614,293
		Total.....	\$1,966,341,251		\$509,534,550

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